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## SCHOOL BUSINESS BULLETIN

Bulletin No. 5

January 29, 1998

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

### General Financial Management Matters

- Benefit Change for 1998** – As mentioned in SBB No. 1, effective January 1998, contribution rates for PERA are increased by 0.07%. In addition to this change, TRA employer contribution rates will change again in April and the Social Security Administration has announced that the 1998 taxable wage base for the FICA portion will increase to \$68,400 (from \$65,400). The latter two changes will affect district expenditures with no corresponding change in revenues. Table 1 on the next page summarizes the rates for 1998 for various employees within a school district.

Be aware that for both the TRA and PERA rate changes, the first payroll affected in January or April is the first payroll which exclusively represents pay for services rendered in those respective months. Also, the TRA rate reduction in April does not have an offsetting reduction in General Education Revenue. Refer to B(1) in this Bulletin for additional information on the April 1998 rate reduction.

- Public Employee Salary Cap Increases** – Legislation passed during the 1998 session increased the Governor's salary and subsequently provided public school districts with new salary cap limits which affect some superintendent contracts. Minn. Stat. 43A.17 sets compensation limits such that the salary and the value of all other forms of compensation of a person employed by a school district may not exceed 95 percent of the salary of the governor. Inclusions and exclusions to the persons salary are also covered in this statute. Table 2 on the next page indicates the Governor's salary and related compensation caps for school district employees by fiscal year.

**Table 1**

Security	Coordinated TRA		Basic TRA		Coordinated PERA		Basic PERA		Social	
	Employee	Employer	Employee	Employer	Employee	Employer	Employee	Employer	FICA*	
Medicare**										
Effective Jan. 1998	5%	6.64%	9%	10.64%	4.75%	5.18%	8.75%	11.43%	6.2%	1.45%
Effective April 1998	5%	5%	9%	9%	4.75%	5.18%	8.75%	11.43%	6.25	1.455

\* Maximum of \$4,240.80

\*\* No maximum salary base

Note: TRA rates do not apply to districts in first class cities.

**Table 2**

<b>Fiscal Year</b>	<b>Governor's Salary</b>	<b>Compensation Cap</b>
1996-97	\$114,506.00	\$108,780.70
1997-98 (7/1/97 – 12/31/97)	\$117,368.65	\$112,876.92*
(1/1/98 – 6/30/98)	\$120,302.87	
1998-99	\$120,302.87	\$114,287.72

\* Assuming (for example) 132 contract days in the first six months and 129 days in the second six month period. This is an average of the two salary levels weighted by the number of contract days in each period.

- 3. Refunding Accounting** – With the advent of historically low interest rates, many districts will be considering if they should refund any of their existing bonded debt. Since bonds that are issued are not typically “callable” for 10-15 years, it is common for districts to use advance refunding. If a district is using this method to refund old debt, refer to FAI 105.2 – Accounting for Advance Refunding.

## **School Funding**

- 1. TRA Rate Reduction** – TRA is reducing the employer contribution rate effective April 1 for both Basic and Coordinated (See Article A(1) in this Bulletin). There will be no offsetting reduction in state aid and will therefore be a true cost savings for the district, primarily impacting 1998-99 and subsequent years.

For every one million dollars in TRA covered salary in a district, there will be \$16,400 less employer contributions to TRA beginning in April 1998.

## **School Facilities**

- 1. Facilities and Indoor Air Quality** - According to Phil Allmon, Facilities and Organization Team Member, Minnesota traditionally replaces a small percentage of its school facilities each year. There are approximately 1600 buildings with a replacement value of approximately \$15 billion. Due to this low replacement rate, schools are reasonably expected to last 50-100 years in Minnesota. Only bridges and roadways are expected to exist longer than school buildings.

In order for school buildings to have a “healthy” 50-100 year life cycle, the building systems must remain viable during the entire lifetime or else occupancy becomes problematic. Most of these systems (roofs, walls, flooring, HVAC, plumbing) affects indoor air quality (IAQ) and the health of its inhabitants. Therefore, the IAQ Management Program and Plan (Laws 1997, First Special Session, Ch. 4, Art. 4, Sect. 16-18) is very important.

## **Transportation**

- 1. Emergency School Bus Purchases** – Our office occasionally receives questions from school districts on whether they can buy a school bus without going through the bid process. For example, the school district may have had a lift school bus destroyed in an accident and the district must replace the school bus as soon as possible in order to continue transporting a student with a disability.

Minnesota Statutes, Section 471.345, Subd. 3, provides that if a contract (purchase of supplies, materials, equipment, or rental thereof) exceeds \$25,000, a district must solicit sealed bids by public notice. There isn't any exception in present law to bypass the bid process in order to purchase school buses. Districts may contract with the parents or with other districts that have a school bus equipped with a lift. Districts may also lease a school bus from a school bus dealership in the state. So in the example above, the district must still go through the bid process if it is anticipated that the lift school bus will cost more than \$25,000. A used school bus costing under \$25,000 could be purchased through direct negotiation pursuant to Subd. 4 of the section listed above.

## UFARS Manual Update

1. **New Codes** – The following new codes have been added to UFARS:

Dimension	Code Number	Effective Date	Description
Finance	386	FY 1999	Alternative Facilities Program

**Rationale:** This Program requires separate accounting by state law (Minn. Stat. 124.239). There is an associated Fund Balance Account 409, Reserved for Alternative Facilities Program. Beginning in FY 1999, only Fund 06 should be used for this program.

Dimension	Code Number	Effective Date	Description
Source	232	FY 1999	Education Homestead Credit

**Rationale:** This new credit is deducted by the county auditor at the time that property tax statements are determined. The homeowner is not required to file an application to receive the credit. The Department of Children, Families and Learning will reimburse districts for the tax reduction on a 90/10 basis (approximated \$158 million statewide).

Replacement pages for the UFARS Manual will be sent separately.

2. **Code Changes** – Since Fund 06, Building Construction Fund, will be used to record all revenues and expenditures for the Alternative Facilities Program beginning FY 1999, the narrative describing this fund has been changed to allow for the recording of Alternative Facilities Levy.

Replacement pages for the UFARS Manual will be sent separately.

3. **New Overview Section** – Accompanying this Bulletin are replacement pages to the existing “Overview of Dimensions” section in the UFARS Manual. The new section renames the section “Overview of UFARS” and reflects the purpose of the section to be a document to be used to explain UFARS.

## General Information

1. **Summer Workshop** – The Financial Management Team, Division of Management Assistance, is sponsoring the School Business Management Workshop on July 27-28, 1998 at Izatys Golf and Yacht Club in Onamia (south end of Mille Lacs Lake). This one and one-half day workshop will cover the basic topics in school business management such as UFARS, funding, budgeting, and pupil accounting. The workshop is intended for new superintendents and school business officials or other persons wishing to participate in a refresher course on school business management. More information will be available, including registration materials and agenda, in a future Bulletin this spring.

2. **Schedule of Events/Meetings** –

February 5-6	MASBO Winter Workshop and Meeting
February 13	School Business Forum – St. Paul
February 26-27	Region I – RMIC Annual Business Conference - Fargo, ND
March 5-6	Region III – RMIC Annual Business Conference – St. Cloud
March 12-13	Region IV – RMIC Annual Business Conference – Marshall
March 19-20	Region V – RMIC Annual Business Conference – Austin
June 30	Board must adopt FY 1999 Budget
July 27-28	School Business Management Workshop - Onamia

# OVERVIEW OF UFARS

## Introduction

The first preliminary UFARS Manual was completed in 1974 for implementation by school districts in 1976. UFARS is an acronym for the Uniform Financial Accounting and Reporting Standards which became law in 1976 (Minn. Stat. 121.908). These standards were related to other new legislation during 1976 requiring districts to use modified accrual accounting for revenues and expenditures (Minn. Stat. 121.904-906). The Department of Children, Families and Learning currently has an Accounting Guidelines Committee composed of school district and accounting firm personnel to continually review the standards. Computer information system requirements also became law in 1980 (Minn. Stat. 121.931). These changes were made to help ensure timely, accurate and uniform financial data from all reporting units.

The needs for the accounting and reporting of financial data pertaining to local school districts have expanded in recent years and are expected to grow in the future. This is due in part to the increasing demand for an effective use of school district resources. Another reason is an increasing interest in equalizing educational opportunities for all pupils regardless of background or locale.

This overview of UFARS includes the following parts:

- Part A: Chart of Accounts
- Part B: UFARS System Uses
- Part C: Dimension Descriptions
- Part D: Legislative Requirements

### A. Chart of Accounts

UFARS requires the revenue and expenditure account code structure to be multi-dimensional. Expenditure and revenue accounting and reporting is based on individual accounts. An account in a multi-dimensional system requires the use of codes in six dimensions, each of which have a distinct purpose as described in Chapters 1 – 7 in this manual. The same dimensions are used in both revenue and expenditure accounts with the exception that the object dimension is used with expenditure accounts and the source dimension is used with revenue accounts. Five of these dimensions are represented by codes of three digits and one (the fund dimension) by a code of two digits. These dimensions are used in the following sequence:

FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT/SOURCE	COURSE
XX	XXX	XXX	XXX	XXX	XXX

Each dimension identifies one aspect of a revenue or expenditure account. No single dimension alone would provide enough information for local and state reporting of financial information. Expenditures such as salaries, purchased services, supplies and materials are meaningless unless they can be directly related to at least a program or organization. Sources of revenue may or may not be dedicated for specific purposes. The fund and possibly the program or finance dimension may be necessary to describe the specific activities for which the revenue is to be used. Therefore, the total account structure is required to provide a meaningful account description.

Since each code within a dimension could be associated with every code in each other dimension, a vast number of individual accounts can be defined. However, only a fraction of the possibilities are useful or would be legitimate accounts. For example, salary objects would not be associated with the Debt Redemption Fund (see Permitted Code Combinations – Chapter 10).

In defining accounts, districts need to consider two factors. First, is the information required for state and/or other reporting? Second, does the district need the information for management decisions? Each dimension contains a catalog of state defined codes that are required for state reporting purposes. All codes for which the state will request information are included in this manual. From this catalog, districts can select the codes from each dimension that pertain to their operations. For example, a district can use this structure to define a salary expense for custodians at a secondary school site by selection of codes from each dimension as follows:

	FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT	COURSE
Code	01	325	810	000	170	000
Description	General	Bradbury High School	Operation and Maintenance	Not Applicable	Non-Instructional Support Salary	Not Applicable

Since each district has somewhat different accounting and reporting requirements for local control and management, additional accounts may be required in its day-to-day operations. The multi-dimensional reporting structure does **not** control or constrain local operations but rather provides flexibility for accounting structure. Districts may add codes in any dimension to accommodate local accounting needs. However, for state reporting these codes must be cross-walked to codes existing in this manual. For example, a district can use a local structure to define a salary expense for custodian overtime by selection of user-defined codes in certain dimensions, and by then using the cross-walk feature to reclassify the expense to UFARS codes as follows:

**EXAMPLE: DISTRICT-DEFINED CODES**

FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT	COURSE
01	325	810	000	175	010
General	Bradbury High School	Operation and Maintenance	N/A	Custodian Overtime	Cleaning

**EXAMPLE: DISTRICT DEFINED CODES CROSS-WALKED TO UFARS CODES**

FUND	ORGANIZATION	PROGRAM	FINANCE	OBJECT	COURSE
01	325	810	000	175	010
0	0	0	0	0	0
01	325	810	000	170	000

The sequence or arrangement of the dimensions as presented in this manual are for state reporting purposes only. In the automated multi-dimensional statewide finance system, the arrangement of dimensions varies from district to district. Input documents may have dimensions arranged in one sequence, be manipulated internally by the computer software in a different sequence and be rearranged for reporting purposes in a third sequence. Detailed explanations of each dimension may be found preceding the list of codes in the chapter devoted to each dimension. Figures 1 and 2 on the following pages illustrate briefly the type and content of the six dimensions for revenue and expenditure accounts. Part C of this Overview provides a more extensive description of each dimension.

**B. UFARS System Uses**

UFARS is used at the district level for budgeting and budget projections, financial management and for reporting to district administrators, the school board and to the public.

At the state level, the Department of Children, Families and Learning requires information on a uniform basis from all the school districts for the following purposes:

- a. For categorical programs that receive state aid or levy authority based on expenditure data.
- b. Federal programs (such as Title I, Adult Basic Education, National School Lunch, etc.) which are administered through the Minnesota Department of Children, Families and Learning and require financial information for entitlement.
- c. The Department requires an annual financial report for preparation of the "Profiles" report and general data regarding the financial condition of each district.
- d. The Legislature makes inquiries of the Department of Children, Families and Learning for financial and statistical data relating to proposed aid formulas, past payments made and other research regarding historical and projected costs.
- e. At the federal level, the National Center for Education Statistics (NCES) and the Bureau of the Census require complete financial information from the states. This information also includes financial data for federal programs that are administered outside the Minnesota Department of Children, Families and Learning.

**Figure 1**  
**EXPENDITURE ACCOUNTS**

	FD	ORG	PRO	FIN	OBJ	CRS
X = Number of digits in UFARS dimension.	XX	XXX	XXX	XXX	XXX	XXX
FUND – Provides for a segregation of expenditures which are generally established in accordance with statutory requirements and GAAP. Examples include General, Community Services, and Debt Service.						
ORGANIZATION – Provides separation of expenditures by budgeted learning site or district-wide. These are unique MARSS numbers as defined by each reporting unit.						
PROGRAM – Provides separation of expenditures for all aspects of school district operations, including direct instructional, administrative and various support activities. Examples include School Administration, Mathematics, Staff Development, Physically Impaired, and Facilities.						
FINANCE – Provides detailed information of expenditures for which funding is restricted and also identifies expenditures which relate to a reserved fund balance. In some cases, this dimension is used to link expenditures to revenue. Examples include Title I, Compensatory Education, and National School Lunch Program. If the finance dimension is not needed, Code "000" is used. This dimension must be used with all expenditures accounts within the food service fund.						
OBJECT – Provides detail expenditures as to the service or commodity purchased. Examples include teacher salaries, food, bond interest, and technology equipment.						
COURSE – This dimension is only required to be used for reporting carryover expenditures from previous years. An optional use of this dimension is to classify expenditures by instructional subject area or other locally defined relationship.						

**Figure 2**  
**REVENUE ACCOUNTS**

	FD	ORG	PRO	FIN	SRC	CRS
X = Number of digits in UFARS dimension.	XX	XXX	XXX	XXX	XXX	XXX
FUND – Provides for a segregation of revenues which are generally established in accordance with statutory requirements and GAAP. Examples include General Community Services and Debt Service.						
ORGANIZATION – Provides separation of revenues by budgeted learning site which are unique MARSS numbers as defined by each reporting unit. Unless otherwise needed, the Code "000", Not Applicable, is used.						
PROGRAM – Provides separation of revenues for direct instructional, administrative and various support activities. An example is tuition by special education instruction category; e.g., physically impaired versus autistic. Unless otherwise needed, the Program Code "000", Not Applicable, is used.						
FINANCE – Provides detailed revenue information for restricted revenues that are entirely state funded, federally funded, or relates to a reserve fund balance. Examples include Title I, Compensatory Education, National School Lunch Program, and Community Education State Aid. If the finance link is not used, Code "000", Not Applicable, is used.						
SOURCE – Provides separation of revenues by source of funding. Identifies revenues of a general nature such as property tax levies or General Education Aid. Serves as a means of summarizing by major revenue classification, i.e., local, state, or federal, projects identified by the finance dimension. Required for all revenues received and thus Code "000", Not Applicable, may not be used.						
COURSE – This is an optional dimension. Provides separation of revenue by instructional subject area or other locally desired relationship.						

## C. Dimension Descriptions

### ***Fund Dimension***

A fund is a fiscal entity with a set of accounts that record financial resources, liabilities and equities. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The Fund dimension has the largest aggregation of transactions.

Transfers between funds are allowed only when authorized in statute (Minn. Stat. 121.912). Such transfers require school board action.

There are generally two different methods to classify the various funds depending to whom the district is reporting: audited financial statements must use Generally Accepted Accounting Principles (GAAP) versus UFARS reporting to the Department of Children, Families and Learning.

For accounting and reporting in accordance with GAAP, and as presented in the audited financial statements, the funds described in this manual consist of Governmental Funds, Proprietary Funds, Fiduciary Funds and Account Groups in accordance with standards established by the Governmental Accounting Standards Board (GASB). The Governmental Funds are further divided in this manual into General (01), Special Revenue (02 and 04), Building Construction (06), and Debt Service (07). The Fiduciary Funds are Trust (08) and Agency (09). The Proprietary Fund is Internal Service (20). The Account Groups are General Fixed Assets (designated in the Fund Dimension as 98) and General Long-Term Debt (designated in the Fund Dimension as 99).

For UFARS reporting to the State of Minnesota, funds are divided into Operating Funds (Funds 01-04), Non-Operating (Funds 06-09), Proprietary (20) and Account Groups (98,99).

### ***Organization Dimension***

The Organization Dimension is the portion of the total account code which makes it possible to identify expenditures and revenues as district-wide or by designated learning site.

Beginning in Fiscal Year 1999, for state reporting purposes, revenues and expenditures must be coded either to a learning site or as district-wide. All revenues or expenditures which cannot be directly related to a learning site are reported to the Department of Children, Families and Learning as district-wide. The local district may also use separate organizational codes for local needs such as administration buildings, bus garages, distribution centers or warehouses, etc. These must be crosswalked to the District-Wide Code 005 for state reporting.

Individual organizational codes are not used for departments, sections, or other cost centers within the district, school, or instructional level. This subdivision is accomplished by use of the appropriate program category code. Individual organization codes are also not used for defining geographic areas, administrative projects, or intra-district reporting hierarchies.

For Fiscal Year 1998, a district may continue to report all expenditures to the State using only levels of instruction (old definition) and district-wide.

### ***Program Dimension***

This dimension is used to separate sets of activities within a fund. The Program Dimension describes all instructional and support service activities associated with public school districts. For example, Program Code 810, Operations and Maintenance, is used to report all expenditures associated with operating and maintaining a district's facilities. By combining the Organization Dimension with Program Code 810, it is possible for the district to report on operations and maintenance costs on a site by site basis.

Each program code describes the complete set of activities pertaining to that program except for those activities for which another program code exists. Thus, the program "Office of the Superintendent" is used for all expenditures for that office including the salary of all staff (the superintendent and his/her staff), benefits, supplies and any other expenses incurred directly by that

office. However, maintenance costs are not allocated to this activity, since there exists Program Code 810.

The codes in this dimension are divided into ten categories: Administration (000 Series Codes); District Support Services (100 Series Codes); Elementary and Secondary Regular Instruction (200 Series Codes); Vocational Education (300 Series Codes); Special Education Instruction (400 Series Codes); Community Education and Services (500 Series Codes); Instructional Support Services (600 Series Codes); Pupil Support Services (700 Series Codes); Sites, Buildings and Equipment (800 Series Codes); and Fiscal and Other Fixed Costs Programs (900 Series Codes).

### ***Finance Dimension***

The Finance Dimension is used to establish the revenue and expenditure relationship for financial accounting and reporting. This linkage is maintained for accounting and reporting by establishing unique finance codes and using them in conjunction with the other dimensions in both revenue and expenditure accounts. Detailed or summary reports of revenues and expenditures for reporting financial information for aids or grants may be obtained through the finance dimension linkage.

The series in this dimension are State (300 Series Codes), Federal (400 and 500 Series Codes), Child Nutrition (701-710 Series Codes), Transportation (711-739 Series Codes), Special Education (740-760 Series Codes), Levy Supported Programs (761-798 Series Codes) and Secondary Vocational (800 Series).

Please note in the description for federal programs the term "CFDA No. XX.XXX." This refers to a federal identification number listed in the Catalog of Federal Domestic Assistance.

For projects funded by the Department of Children, Families and Learning each finance code definition includes the warrant description for aid or grant payments.

### ***Object Dimension***

The Object Dimension identifies the service or commodity obtained as the result of an expenditure. This is the most detailed level of expenditure reporting. A specific object code is required for each expenditure account; therefore, "000" may not be used in the Object Dimension. The descriptions in the Object Dimension chapter define the type and nature of the expenditures appropriate for each object code.

The Object Dimension is subdivided into eight series: Salaries and Wages (100 Series Codes); Employee Benefits (200 Series Codes); Purchased Services (300 Series Codes); Supplies and Materials (400 Series Codes); Capital Expenditures (500 Series Codes); Debt Service (700 Series Codes); Other Expense (800 Series Codes); and Other Financing Uses including Transfers (900 Series Codes).

### ***Source Dimension***

The Source Dimension identifies the origin of revenues. A specific source code is required in each revenue account; therefore, "000" may not be used in the Source Dimension.

The descriptions in the Source chapter identify the sources of revenue in the following series: Local Sources (001-099 series codes); State Sources (200-399 series codes); Federal Sources (400-599 series codes); and Sales/Other Conversions (600-699 series codes).

### ***Course Dimension***

For state reporting purposes, the only current use of the Course Dimension is to report revenues and expenditures for projects that overlap school district fiscal years.

For local management purposes, the Course Dimension is that segment of the total UFARS account code which makes it possible to further describe or identify an activity within another dimension to achieve more detailed information.

Figure 3 below, illustrates the following page illustrates the two methods of classifying school district funds. For audit reports, independent auditors must use GAAP and for districts reporting their financial data electronically to the state, a different classification for funds is used.

**Figure 3**

**FUND CLASSIFICATION – GAAP REPORTING**

Fund Name & No.	FUND TYPE				Fiduciary	Proprietary	Account Groups
	General	Special Revenue	Capital Projects	Debt Service			
General (01)	X						
Food Service (02)		X					
Community Service (04)		X					
Building Construction (06)			X				
Debt Service (07)				X			
Trust (08)					X		
Agency (09)					X		
Internal Service (20)						X	
General Fixed Assets (98)							X
General Long-Term Debt (99)							X

**UFARS FUND CLASSIFICATION – STATE REPORTING**

Fund Name & No.	FUND TYPE			
	Operating	Non-Operating	Proprietary	Account Groups
General (01)	X			
Food Service (02)	X			
Community Service (04)	X			
Building Construction (06)		X		
Debt Service (07)		X		
Trust (08)		X		
Agency (09)		X		
Internal Service (20)			X	
General Fixed Assets (98)				X
General Long-Term Debt (99)				X

#### **D. Legislative Requirements**

Minnesota Statute 121.931 requires the Department of Children, Families and Learning to develop and maintain a computerized information system for state information needs. Another of the purposes of the computerized information system is that this system meet the management needs of school districts. The Department maintains a list of certified service providers for administrative data processing software and support. To be certified, a service provider must provide the Department with a written statement identifying software products and support functions that will be provided to school districts and state its intent to meet state standards for software, data elements, edits, and support services. The standards must ensure the quality of the data reported to the state. Refer to Figure 4 for the required data format for UFARS data submission and Figure 5 for the current list of certified service providers.

According to Minn. Stat. 121.908, each district shall submit to the Department by August 15 of each year an unaudited financial statement for the preceding fiscal year, and its audited UFARS data as well as a copy of its financial audit report by December 31. If the UFARS data tape or diskette does not pass the edit checks at the Department, an error report will be sent to the Regional Management Information Center or directly to the district. Within a few weeks after the Department receives a district's year-end financial data, a turnaround report is sent back to the district summarizing all expenditure data reported. Also, after receiving the district's audited financial report, a turnaround report is sent to the district which includes a comparison between the UFARS data and the audit report. See Figure 6 (Compliance Table) for a list of the UFARS data that is compared with the financial audit report.

Figure 4

REQUIRED UFARS DATA FORMAT

	Unaudited	District	District		Fiscal	Submission	Submission	Users	Accounting	Total GNL	Total Exp.	Total Rev.
Header Record	<u>U</u> or <u>A</u>	Number 9999	Type 99	Region 8	Year 95-96	Date 110696	Time 1057	Code 17 digit	Period 99	Records 999999	Records 999999	Records 999999
Number of Characters	1	4	2	1	5	6	4	17	2	6	6	6

**Example:** U444422895-961106961057FIN4444  
00000001000001000001

	General	District	District	Fund	GNL	Plus or Minus	Beginning	Plus	Year-to-Date	Plus	Year-to-Date
General Ledger Records	<u>G</u>	Number 9999	Type 99	Number 99	Number 999	Sign +/-	Balance 999999999999	Sign +	Debit 999999999999	Sign +	Credit 999999999999
Number of Characters	1	4	2	2	3	1	11	1	11	1	11

**Example:** G44442201101+12345678999+12345678999+12345678999

	Revenue	District	District	GNL Sum.	Fund	Organization	Program	Finance	Source	Course	Plus	Adopted	Plus	Revised	Plus	Next Year	Plus	Year-to-Date
Revenue Records	<u>R</u>	Number 9999	Type 99	Number 999	Number 99	Number 999	Number 999	Number 999	Number 999	Number 999	Sign +	Budget 999999999999	Sign +	Budget 999999999999	Sign +	Budget 999999999999	Sign +	Amount 999999999999
Number of Characters	1	4	2	3	2	3	3	3	3	3	1	11	1	11	1	11	1	11

**Example:** R44442251901005000000060000+12345678999+12345678999+12345678999+12345678999

	Expenditure	District	District	GNL Sum.	Fund	Organization	Program	Finance	Object	Course	Plus	Adopted	Plus	Revised	Plus	Next Year	Plus	Year-to-Date
Expenditure Records	<u>E</u>	Number 9999	Type 99	Number 999	Number 99	Number 999	Number 999	Number 999	Number 999	Number 999	Sign +	Budget 999999999999	Sign +	Budget 999999999999	Sign +	Budget 999999999999	Sign +	Amount 999999999999
Number of Characters	1	4	2	3	2	3	3	3	3	3	1	11	1	11	1	11	1	11

**Example:** E44442253901005110000110000+12345678999+12345678999+12345678999+12345678999

**Figure 5****APPROVED FINANCE SYSTEMS CERTIFIED FOR UFARS REPORTING****December 31, 1997**

The following software service providers/vendors are approved for the reporting of school district financial information in accordance with Minn. Stat. 121.31, Subd. 5.

<b>Service Providers/Vendors</b>	<b>Contact</b>	<b>Phone #</b>
Regional Management Information Center (RMIC) 1	Wayne Miller Region I 810 4th Ave. So., P.O. Box 1178 Moorhead, MN 56560	(218) 236-2990
Regional Management Information Center (RMIC) 2	Jeff Yeager A.R.C.C. Region II P.O. Box 16288 Duluth, MN 55816-0288	(218) 723-1700
Regional Management Information Center (RMIC) 3	Nancy Ramler CMCC- Region III 570 1st Street S.E. St. Cloud, MN 56304	(320) 202-0992 xt-250
Regional Management Information Center (RMIC) 4	Lisa Rademacher SC-Region IV S.W. State University P.O. Box 1087 Marshall, MN 56258-1087	(507) 537-6804
Regional Management Information Center (RMIC) Region V	Keith Wiederhoeft RMIC Region V P.O. Box 2248 Mankato, MN 56002-2248	(507) 386-4804
Regional Management Information Center (RMIC) 6	Vacant Education Technology Alliance 1300 Mendota Heights Road Mendota Heights, MN 55120	(612) 686-2237
Regional Management Information Center (RMIC) 7	Toni DeMuse TIES 1925 West County Road B-2 Roseville, MN 55113	(612) 638-2336
Skyward Software Inc.	Mark Case Skyward Software Inc. 330 Highway 10 South St. Cloud, MN 56304	(320) 259-6115
The Software Library	Dick Sorenson Software Library 3300 County Road 10 Brooklyn Center, MN 55429	(612) 566-4212
Banyon Data	Doug Banyon Banyon Data 101 West Burnsville Parkway Burnsville, MN 55337-2571	(612) 882-7730
Computer Management Technologies	Emy Goodman Computer Management Technologies 731 Gratiot Avenue Saginaw, MI 48602	1-800-222-9124 xt-116

<b>Service Providers/Vendors</b>	<b>Contact</b>	<b>Phone #</b>
Escape Technology	Robert Towery Escape Technology 3017 Douglas Boulevard Roseville, CA 95661-3848	(916) 773-6363
OBARS	Janet Vold Duluth Public School #709 215 North 1st Avenue East Duluth, MN 55802-2069	(218) 723-4150
Complete Business Solutions	Wayne Milling Complete Business Solutions 333 East Butterfield Road Lombard, IL 60148	1-800-933-7896

Figure 6

UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE

**01 GENERAL FUND**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.06 Health & Safety	_____
4.07 Down Payment Levy	_____
4.08 Cooperative Rev.	_____
4.10 Reemployment Ins.	_____
4.11 Severance Pay	_____
4.12 Bus Purchases	_____
4.14 Operating Debt	_____
4.15 Reduce SOD-77	_____
4.16 Levy Reduction	_____
4.19 Encumbrances	_____
4.23 Certain Teacher Programs	_____
4.24 Operating Capita	_____
4.26 \$25 Taconite	_____
4.27 Disabled Accessibility	_____
4.28 Learning & Development	_____
4.29 Parental Involvement	_____
4.33 Student Transport Safety	_____
4.34 Area Learning Center	_____
4.35 Contracted Alt. Programs	_____
4.36 St. Approved Alt. Prog.	_____
<i>Unreserved:</i>	
4.18 Des Severance-Ins. Prem.	_____
4.20 Des S.O.D.-1977	_____
4.21 Des Since S.O.D.-1977	_____
4.22 Unreserved/Undesignated	_____

**02 FOOD SERVICE**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.11 Severance	_____
4.19 Encumbrances	_____
<i>Unreserved:</i>	
4.18 Des Severance-Ins. Prem.	_____
4.21 Des Since S.O.D.-1977	_____
4.22 Unreserved/Undesignated	_____

**04 COMMUNITY SERVICE**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.11 Severance	_____
4.19 Encumbrances	_____

**04 COMMUNITY SERVICE (CONT.)**

4.26 \$25 Taconite	_____
4.31 Community Education	_____
4.32 E.C.F.E.	_____
<i>Unreserved:</i>	
4.18 Des. for Severance Prem.	_____
4.21 Des. Since SOD-77	_____
4.22 Unreserved/Undesignated	_____

**06 BUILDING CONSTRUCTION**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.07 Down Payment Levy	_____
4.09 Alternative Fac. Program	_____
<i>Unreserved:</i>	
4.22 Unreserved/Undesignated	_____

**07 DEBT SERVICE**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.25 Bond Refundings	_____
<i>Unreserved:</i>	
4.22 Unreserved/Undesignated	_____

**08 TRUST**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.19 Encumbrances	_____
<i>Unreserved:</i>	
4.22 Unreserved/Undesignated	_____

**09 AGENCY**

<i>Reserved:</i>	
4.19 Encumbrances	_____
<i>Unreserved:</i>	
4.22 Unreserved/Undesignated	_____

**20 INTERNAL SERVICE**

Total Revenue	_____
Total Expenditures	_____
<i>Reserved:</i>	
4.19 Encumbrances	_____
<i>Unreserved:</i>	
4.22 Unreserved/Undesignated	_____