Advisory Committee on Financial Management, Accounting and Reporting Minnesota Department of Education Minutes of November 17, 2004 12:12–3:14 p.m.

Members in attendance: Barbara Anderson, Janna Duffy, Roger Heiden, Greg Hein, Greg Hierlinger, Phil Johnson, Pam Jensen, Margo Nash, Susan Paulson, Tiffany Rodning, Larry Shomion, and Darwin Viker.

Others in attendance included: Dr. Thomas Melcher (MDE), Mr. Richard Guevremont (MDE), Mr. Ken Moos (MDE), Ms. Debrah Firkus (MDE) and Dr. Charles Speiker (MDE).

Chairperson Greg Hein opened the meeting and confirmed the agenda.

Dick Guevremont introduced the topic of **School Budget Publication** and concerns over the October 1 date and the worthiness of the report. Concerns included the completion of the report with unaudited data and without a final budget. Several suggestions were offered on need and intent. Larry Shomion successfully offered a motion to create a sub group to review the structure and intent of the publication and report back to the full group on findings and recommendations. It was intended that they could contact external groups or individuals for additional guidance. Members on the group are: Greg Hein (chair), Roger Heiden, Phil Johnson, Barbara Anderson, and Larry Shomion.

The topic of **School Lunch Applications and Compensatory Education Revenue** calculations was raised within the context of the shortness of dates between MARSS data submission and lunch count data. Ms. Carol Hokenson addressed the group on this topic and the relationship of other deadlines, including **MARSS**, **EDRS**, **UFARS and STAR**. She stated that she would be willing to take ideas back to MDE staff on EDRS data submission deadlines. Greg Hein requested the preparation of a timeline to show the various deadlines. Dick Guevremont agreed to build the timeline.

Mike Landers from MDE, Special Education area, addressed the issue of **Special Education Excess cost.** It was suggested by a member of the group that the main problem with excess cost was the unpredictability and volatility of the calculations from year to year. Mr. Landers clarified the ease of predictability and the availability of training. He recommended the use of the on-line spreadsheet and the offer of team training on the topic. Dr. Melcher also explained a past legislative initiative and methods to achieve comparable data reporting across state systems.

Janna Duffy introduced a concern about the **Health and Safety Entitlement Reports** and the feasibility of capturing successive modifications of the H/S Report.

Greg Hein introduced the topic of Irrevocable Trusts and methods used to fund those trusts, while being able to properly record through UFARS the loss of asset and the recognition of the expenditures. Darwin Vicker has been in contact with the GASB Board and offered some suggestions and registered concern about the presence or absence of consistence.

Dick Guevremont reminded the group that the people who were on the Committee for one year are nearing the expiration of the term of their membership. He will announce vacancies and stated that people are eligible to reapply for membership. Strong measures of thanks were offered to Barbara Anderson, Susan Paulson, Nancy Ramler, and Phil Johnson.

The next meetings are scheduled for January 18, 2005 and March 15, 2005.