

SCHOOL BUSINESS BULLETIN

A Publication of the Division of School Finance

December 2011 Number 47

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1. FY 2011 UFARS Late Submission/Resubmission

The UFARS site is now closed for FY 2011 data submissions. Districts and schools that may require corrections to or have not yet submitted final audited UFARS data may e-mail the Accounting HelpDesk at mde.ufars-accounting@state.mn.us, with the subject line "UFARS Late Submission FY 2011."

Upon receiving the request, MDE will e-mail instructions to the school. Completion and approval of the "Request for Late Submission of FY 2011 UFARS Data" form is required to submit/resubmit. Data may be resubmitted through Tuesday, January 3, 2012; however, to ensure timely processing, Local Education Agencies (LEAs) must e-mail completed requests on or before noon on December 28, 2011. Once the request has been approved, MDE will send a website address to schools for submission/resubmission.

The LEA must attach a statement from its auditor whether the corrections would change the final FY 2011 audited financial statements. The statement must include the name of the auditor and firm.

If the amount of the correction is deemed immaterial by the auditor, the auditor's statement must indicate that an immaterial correction is occurring that does not warrant a change to the FY 2011 audited financial statements.

If the correcting entries do materially change the final audited financial statements, the auditor's notification must also include a statement indicating that the audit firm will either restate the financial statements or use a prior period adjustment in FY 2011. If the audit is restated, it must be submitted to MDE no later than January 31, 2012. A revision to the fiscal compliance table must accompany the restated audit.

For questions or information on the UFARS resubmission process, please contact the help desk located at: mde.ufars-accounting@state.mn.us.

2. SERVS/UFARS Reconciliation Updates

Districts are encouraged to carefully check the FY 2011 UFARS/SERVS Budget Comparison Report for each federal program paid on SERVS Financial to ensure that all three sections of the report display zero variances. Unresolved variances in any federal program at time of closeout where SERVS draws exceed UFARS expenditures may require repayment of the excess funds. Due to the timing of changes to Education Jobs allocations and the option for a district/school to spend 100 percent of its initial estimated award, some variances in Finance 152 may be valid at this time.

Review any variances to determine whether the district's UFARS data or the SERVS budget or draws are incorrect. If the SERVS budget or draws are incorrect, please make the appropriate corrections in SERVS. Questions related to SERVS budgets or draws should be directed to the primary contact listed for each grant opportunity. If the UFARS expenditure data is incorrect, districts may request permission to resubmit UFARS files through December (see "FY 2011 UFARS Late Submission/Resubmission" above).

3. Reorganization – Division of Program Finance is Now School Finance

The Division of Program Finance has been retitled the "Division of School Finance." Please refer to the School Finance directory below for the division's current structure:

651-582-8828	tom.melcher@state.mn.us
651-582-8288	teri.kostelecky@state.mn.us
651-582-8779	•
651-582-8878	
651-582-8840	carol.hokenson@state.mn.us
651-582-8811	sharon.peck@state.mn.us
651-582-8767	barb.m.mattson@state.mn.us
651-582-8797	debra.olson@state.mn.us
651-582-8889	george.holt@state.mn.us
651-582-8240	michael.brooks@state.mn.us
651-582-8577	michelle.jones@state.mn.us
651-582-8637	jeanne.krile@state.mn.us
651-582-8810	mike.landers@state.mn.us
651-582-8379	mike.matlock@state.mn.us
651-582-8713	glenda.meixell@state.mn.us
651-582-8868	terri.yetter@state.mn.us
651-582-8771	steve.etheridge@state.mn.us
651-582-8801	bill.kiesow@state.mn.us
651-582-8319	chris.kubesh@state.mn.us
651-582-1613	judy.kuck@state.mn.us
651-582-8851	bob.porter@state.mn.us
651-582-8858	greg.sogaard@state.mn.us
	audrey.bomstad@state.mn.us
	karen.dykoski@state.mn.us
651-582-8745	ann.vandiest@state.mn.us
651-582-8467	lisa.deremee@state.mn.us
651-582-8781	john.bulger@state.mn.us
	david.day@state.mn.us
651-582-8460	greg.hein@state.mn.us
651-582-8370	sarah.c.miller@state.mn.us
651-582-8509	michael.oxborough@state.mn.us
651-582-8646	patti.scott@state.mn.us
651-582-8855	kelly.wosika@state.mn.us
651-582-8770	mary.weigel@state.mn.us
651-582-8338	debra.broms@state.mn.us
651-582-8271	jennifer.glanz@state.mn.us
	651-582-8288 651-582-8878 651-582-8889 651-582-877 651-582-8899 651-582-8577 651-582-8637 651-582-8637 651-582-8379 651-582-8713 651-582-8810 651-582-8713 651-582-8810 651-582-8713 651-582-8868 651-582-8711 651-582-8801 651-582-8819 651-582-8851 651-582-8851 651-582-8858 651-582-8745 651-582-8745 651-582-8745 651-582-8745 651-582-8745 651-582-8746 651-582-8745 651-582-8745

4. Minnesota Department of Education's (MDE) Newly Designed Website

MDE has launched a newly designed website on December 1, 2011. Website content is now grouped into the following six categories; various commonly used documents are listed below each section:

- (1) Welcome to MDE Includes our staff directory (contact us); the news center, the agency calendar and:
 - > Advisory Boards, Councils and Task Forces
 - > Advisory Committee on Financial Management
 - > Calendar
 - > Contact Us
- (2) **Just for Parents** Quick access to parent-friendly information, including bullying, graduation requirements, early childhood programs and more.
- (3) **Student Success** Adult, early learning, postsecondary if it pertains to students and their school experiences and academic success look for it here. A few categories include:
 - > Adult Basic Education/GED
 - > Career and Technical Education
 - > Early Learning
 - > Gifted Education
 - > Special Education Programs
- (4) Educator Excellence Information and resources for teachers, including best practices, licensing, professional development, academic standards, curriculum and instruction.
- (5) School Support This category houses data submissions, forms and school finance information, among other resources for school administrators. *The category School Finance* is where most financial management tools may be found.* Common categories include:
 - > Data Submissions
 - > ADM/LEP (EDRS)
 - > Alternative Facilities System
 - > Career and Technical Education Levy Recalculation Web-Based Reporting System
 - > CLiCS Program Administration
 - > Facilities Age and Square Footage Report
 - > Fiscal Compliance Table
 - > Health and Safety
 - > Levy Certification System
 - > Levy Information System Report
 - > MARSS Web Edit System (WES)
 - > SERVS Financial
 - > STAR Web Edit System
 - > Test WES
 - > UFARS Year-End Data Reporting

- > Federal Title Programs (ESEA)
- > Food and Nutrition Program Support
- > Forms
- > Grants
- > Q-Comp
- > School Finance
 - > Charter Schools
 - > Community Education, ECFE and School Readiness
 - > Federal Aid
 - > Education Jobs Funds
 - > Financial Management
 - District Revenues and Expenditures Budget for 2011-12
 - Request for Transfers
 - School Business Bulletins
 - > Credit Enhancement Program
 - > Guidance and Report
 - School Finance Awards
 - Food Service Financial Reports FY 2010
 - Indirect Cost Rates
 - > Independent Financial Audits
 - > School District Financial Profiles
 - > Statutory Operating Debt
 - > UFARS
 - > General Education
 - > Compensatory Revenue by Site and Cooperatives
 - > Interactive Projection Models (WHATIFS)
 - > Q-Comp Revenue
 - > Referendum
 - > Levy Certification Process
 - > MARSS Student Accounting
 - > Nonpublic
 - > Special Education
 - > Transportation
- (6) Data Center Under this category find the following:
 - > Data for Parents and Educators

Select District and Create "School Report Card" Information

- > Data Reports and Analytics
 - > Adequate Yearly Progress (AYP)
 - > Consolidated Financial Reports
 - > Minnesota Funding Reports (MFR)
 - > Schools and Districts

5. MDE Website Modifications to Minnesota Funding and Reporting (MFR) System

Thank you for your valuable feedback on the Minnesota Funding Reports (MFR) section on the new MDE website. Based upon your feedback, MDE is designing and implementing changes to improve functionality.

Modifications to Date:

To be completed by December 9, 2011

- 1) The addition of "ALL" to the category and year dropdown menus. This change will allow a district to see all available reports, regardless of category or year.
- 2) The addition of the district number to the district name in the dropdown.
- 3) The addition of the fiscal year to the front of each report name.
- 4) An increase in the width of the dropdown fields to show full report names.

To be completed by the December 16, 2011

5) The added capability to search reports by date.

6. FY 2012 Community Education Aid Entitlement Reports - Fund Balance Limit and Excess Fund Balance Calculations

2011-12 Aid Entitlement Reports with fund balance limit and excess fund balance adjustment calculations for Community Education, Early Childhood Family Education (ECFE) and School Readiness are now posted on the Minnesota Funding Reports (MFR) web page (http://education.state.mn.us Data Center > Data Reports and Analytics > Minnesota Funding Reports (MFR). Revenue adjustments for excess fund balance are calculated using the district's prior year audited financial data submitted to MDE on the Uniform Financial Accounting and Reporting Standards (UFARS). The Community Education, ECFE and School Readiness Aid Calculation reports will be updated through January 3, 2012, during the UFARS late submission/resubmission period. After UFARS is closed, final revenue adjustments for excess fund balance will be calculated and revised 2011-12 aid entitlements reflecting those adjustments will be posted to the IDEAS payment system.

7. UFARS – Proper Use of Set-Aside Course Codes

MDE has observed that many LEAs are improperly using the course dimension codes reserved for Title 1 set-asides and federal special education programs.

For all federal programs paid through SERVS Financial, districts must use course dimension codes 000 when recording expenditures of current year federal awards, 011 for prior year federal awards and 012 for second prior year federal awards. The use of these course codes to record federal revenues is also highly recommended.

Professional development set-aside course codes 640,641 and 642 are to be used only with Finance codes 401/601 (Title 1 Part A), 419/619 (IDEA Part B Section 611), 420/620 (IDEA Part B Section 619), 422/622 (Infant and Toddlers – Age birth through two) and 470/670 (ARRA targeted funds – Title 1 Part A).

Set-aside course codes 634-639, 627-632, and 621-626 are to be used only with Finance codes 401/601 (Title 1 Part A) and 470/670 (ARRA targeted funds – Title 1 Part A).

Where LEAs have improperly used these set-aside course codes in reporting expenditures for other federal programs on UFARS, the FY 2011 SERVS/UFARS comparison report cross-walks these expenditures to expenditures reported with course codes, 000, 011 and 012.

For questions or information on UFARS code dimensions, please contact the MDE helpdesk at: mde.ufars-accounting@state.mn.us or visit the UFARS web page at http://education.state.mn.us > School Support > School Finance > Financial Management > UFARS.

8. FY 2012 Finance Code Dimension Deletions

The following finance code dimensions have been approved by MDE program staff for deletion effective FY 2012. These federal grants were awarded to non-school agencies or not-for-profit organizations, which do not draw funds on SERVS Financial or report UFARS data. These deletions will be included in the updates to FY 2012 UFARS Manual to be published in January 2012:

Finance Codes

810/910 Individuals with Disabilities Education Act (IDEA), Part B, Section 611 African American Pre-Referral Grants

832/932 Family Information and Resource Project-Part 1

834/934 Family Information and Resource Project-Part 2

842/942 Abstinence Supplement Continuation Grant – Regular Federal Competitive

852/952 Statewide System of Support – Cambridge Grant (Fund 01)

854/954 Project YES Native American Youth in Minnesota Grant

892/992 Peace Jam and Circle of Youth Involvement Grant

For questions or information on UFARS code dimensions, please contact the MDE helpdesk at: mde.ufars-accounting@state.mn.us visit the UFARS web page at http://education.state.mn.us > School Support > School Finance > Financial Management > UFARS.

9. NEW School Finance Award Criteria - FY 2012 Award for FY 2011 Data

It is important to review the *new FY 2012* School Finance Award Criteria currently posted on the department's website at http://education.state.mn.us > School Support > School Finance > Financial Management > Guidance and Reports.

Districts/schools will be notified of FY 2012 School Finance Award eligibility in January 2012. Please reference the highlighted section below:

The School Finance Award is awarded annually by the Minnesota Department of Education (MDE) Division of School Finance to recognize schools for meeting statutory deadlines for submission of audited financial data, as well as select policy, fiscal and financial reporting criteria. In January 2012, MDE will publish a list of qualifying districts and charter schools that have met the statutory deadlines for submission of FY 2011 audited financial data on the Uniform Financial Accounting and Reporting System (UFARS), and the submission of an independent audited financial statement. Only qualifying districts/schools may submit a School Finance Award application. To be considered, all required application information must be provided and the application signed by the superintendent/director and submitted by 4:30 p.m. on February 29, 2012.

Applicants that have met all criteria will receive a certificate and letter of congratulations from Commissioner Dr. Brenda Cassellius. A list of award recipients will be posted on the MDE website. For questions or information on the School Finance Awards, please contact Sarah Miller at 651-582-8370 or sarah.c.miller@state.mn.us.

10. UFARS Coding for Federal Early Retiree Reinsurance Program (ERRP)

Districts participating in the federal Early Retiree Reinsurance Program (ERRP) should use Finance code 599-Miscellaneous Direct Federal Revenue to record program reimbursements (source code 500) and ERRP funds expenditures. For federal reporting and documentation, districts will need to use a locally-designated course code or other mechanism to track ERRP funds separate from other activity reported under this miscellaneous finance code.

Authorized under the Affordable Care Act, ERRP reimburses employer-based health plans for a portion of the costs of health benefits for early retirees and their spouses and dependents. Program reimbursements may not be used for general revenue, and may not be used for administrative costs except under certain criteria. To review regulations and guidance go to the Early Retiree Reinsurance Program website at: http://errp.gov/index.shtml. The program runs through January 1, 2014.

For questions or information on UFARS code dimensions, please contact the MDE helpdesk at: mde.ufars-accounting@state.mn.us

11. Federal Fiscal Year (FFY) 2008/State Fiscal Year (SFY) 2009 Federal Special Education Obligations

The Division of School Finance has received guidance from the U.S. Department of Education (USDOE) on procedures necessary to open FFY 2008 funds for IDEA Part B Section 611(Finance 419 and 425) and 619 (Finance 420) and Part C (Finance 422). Districts, charter schools and cooperatives that incurred qualified obligations in SFY 2011 between July 1 and September 30, 2010, but which were not able to draw FFY 2008 funds through SERVS Financial for these expenditures may request authority to draw these funds. Instructions and required documentation are outlined in the December 5, 2011, memo sent to special education directors and school business managers from Carol Hokenson, Manager, Division of School Finance. All documentation should be submitted via U.S. Mail to George Holt, Supervisor, Special Education Funding, and must be postmarked by December 20, 2011; please do not submit electronically or by fax.

12. Education Jobs Funds (Finance Code 152) SERVS/UFARS Recording Guidance

The Federal Education Jobs Fund allocations have been updated in SERVS Financial to include the additional \$2.445 million awarded to the State of Minnesota. The allocations were loaded at 90 percent of the total. The new allocations along with Frequently Asked Questions (FAQs) have been posted to the department's web site at http://education.state.mn.us > School Support > School Finance > Federal Aid.

Accounting instructions for various Education Jobs Funds scenarios are illustrated in the table below. For questions in regards to chart information and Uniform Financial and Reporting System (UFARS) Finance Dimensions 152, please contact the MDE help-desk at: mde.ufars-accounting@state.mn.us.

Education Jobs Funds Finance 152

Scenario: LEA's			1
New Estimated Jobs Award (100%) Is	SERVS Action	FY 2011 UFARS Action	FY 2012 Accounting Instructions
Greater than LEA's initial estimated Jobs Award.	Revise SERVS FY 2011 budget to equal audited Jobseligible FY 2011 expenditures reported on UFARS. Move any remaining SERVS allocation from FY 2011 to FY 2012 and budget the funds in FY 2012.	If FY 2011 books are still open, reclassify any Jobseligible FY 2011 costs to Finance 152 and establish revenue receivable. If books are closed, no action is required.	If LEA carried a revenue
Less than LEA's initial estimated Award and LEA's SERVS draws are less than the new SERVS Jobs allocation equal to 90% of the revised estimated Jobs Award. Less than LEA's initial estimated Award and LEA's SERVS draws are greater than the new SERVS Jobs allocation but less than 100 percent of the revised estimated Jobs Award.	Revise SERVS FY 2011 budget to equal audited Jobseligible FY 2011 expenditures reported on UFARS. Move any remaining SERVS allocation from FY 2011 to FY 2012 and budget the funds in FY 2012. SERVS budget is locked. Wait until 100 percent of final Jobs Award is loaded to SERVS (February 2012) to revise SERVS FY 2011 budget to equal audited Jobs-eligible FY 2011 expenditures reported on UFARS and budget any remaining funds in FY 2012.	If FY 2011 books are still open, reclassify any Jobseligible FY 2011 costs to Finance 152 and establish revenue receivable. If books are closed, no action is required. If FY 2011 books are still open, reclassify any Jobseligible FY 2011 costs to Finance 152 and establish revenue receivable. If books are closed, no action is required.	receivable for FY 2011 Jobs- eligible expenditures, when final Jobs Awards are loaded to SERVS (February 2012) and any remaining balance can be drawn, credit the amount drawn on SERVS FY 2011 to the FY 2011 year-end revenue receivable.
Less than the amount the LEA has already drawn on SERVS.	SERVS budget is locked. LEA must repay the amount drawn in excess of its revised estimated Jobs Award (100%). MDE will send repayment form to LEA.	If books are open, reclassify excess FY 2011 Finance 152 expenditures to 000 or other appropriate Finance code. Accrue the repayment to MDE in FY 2011: debit revenue Finance 152, source code 400, course code 000; and credit accounts payable. Reverse any FY 2011 revenue accrual: debit revenue, Finance 152, source 400, course 000; and credit revenue receivable. If books are closed, no FY 2011 action is required.	If LEA's books were closed and it was not able to reclassify FY 2011 expenditures, charge the repayment in FY 2012 to Finance 152, contra-revenue source code 406, course 011. In addition, if LEA carried a revenue receivable for FY 2011 Jobs-eligible expenditures, record journal entries to eliminate the receivable: debit Finance 152, contra-revenue source 406, course 011; and credit the receivable.

13. FY 2011 Fiscal Year Transportation Reporting Deadlines

It is very important that districts comply with the transportation reporting deadlines. MDE Division of School Finance needs final fiscal year data in order to make timely final payments and for preparing reports for legislators and state administrators. Further, Minnesota Statutes, section 127A.49 subdivision 1 provides, in part, that no adjustment to any aid payments resulting from omissions in district reports shall be made for any school year after December 30 of the next school year unless otherwise specifically provided by law. *Data submitted at a later date will not be used in the calculation of state aid entitlement, except through an appeals process.*

In order to confirm that data was submitted as correct, the Data Verification Report (DVR) is posted to the Minnesota Funding Reports System. Districts should review the report for accuracy and completeness and correct any errors if necessary. Districts should verify the numbers for students transported, mileage, buses and cost, and correct any discrepancies that appear in Part VI. You may do this my resubmitting transportation data, a letter of explanation, resubmitting MARSS data and/or by making audit entries to your UFARS data. Sign, date, and return the DVR to MDE.

Charter schools that have elected to have the district in which they are located provide the transportation do not have to do year-end transportation reporting.

School districts year-end pupil transportation data are collected from different sources. The number of nonpublic students transported to and from school, school bus ownership and annual mileage are collected on the Pupil Transportation Annual Report. The number of public school students transported to and from school is collected on the Minnesota Automated Reporting Student System (MARSS). Expenditure and revenue data are collected on the Uniform Financial Accounting and Reporting Standards (UFARS) data submissions. All three sources (Annual Report, MARSS and UFARS) have different reporting due dates.

Pupil Transportation Annual Report The report ED-01652 is sent to districts early-June. The report is due to MDE August 15.

MARSS Final End-of-Year (EOY) student data is due the end of October. Only selected manual changes will be allowed until the end of December. Districts MARSS personnel who want to avoid making a lot of corrections to individual student's transportation records should have all of the transportation coded correctly by the EOY deadline.

UFARS Minnesota Statutes 123B.77 provides that districts must submit unaudited financial data by September 15 for the preceding fiscal year. By November 30, districts must submit audited financial data for the preceding fiscal year.

If you have any questions on completing the pupil transportation annual report, reporting the transportation code for students on MARSS, or reporting transportation expenditures, contact Kelly Wosika at 651-582-8855 or kelly.wosika@state.mn.us

For further transportation information, please refer to the School Finance Transportation web page at http://education.state.mn.us > School Support > School Finance > Transportation.

14. Determining Maximum Allowable Indirect Costs for Federal Awards

To determine the maximum amount available where the indirect cost rate may be applied against a grant, the following process should be used:

The amount available to earn indirect cost is determined by subtracting excluded costs (items of equipment, sub-awards/subcontracts in excess of \$25,000 and flow-through funds) from the grant award. Note that only the first \$25,000 of a sub-award/subcontract is included in the Base of Application, and only during the first year of the sub-award/subcontract. Amounts exceeding \$25,000 during the first year, as well as the entire sub-award/subcontract amounts during subsequent years, are excluded from the Base of Application.

In this example, the total entitlement for a Title 1 project is \$945,000, the project included \$1,395 for capital outlay and \$5,000 as a Sub-Award.

Grant Award	\$945,000
Less: Capital Outlay	\$1,395
Less: Sub Awards:	\$5,000
Net Available for Indirect and Direct Cost	\$938.605

After the "Net Available for Indirect and Direct Cost" has been determined, the calculation would be as follows:

The net amount is divided by the sum of 100 percent plus the applicable indirect cost rate percentage. In this example, the indirect cost rate is 5.45 percent. The combination of 100% + 5.45% equals 105.45% or decimal format 1.0545.

Amount Available to be Assessed Indirect Costs	Indirect Cost Dollar Amount =
\$938,605 ÷ 105.45% \$938,605 ÷ 1.0545 \$890,095	\$890,095 x 5.45% = Indirect Cost Dollar Amount \$890,095 x .0545 = Indirect Cost Dollar Amount \$48,510 = Indirect Cost Dollar Amount
======	

Note: The above example calculates the maximum amount of indirect costs that may be claimed against the grant; however, the total of indirect costs that can be recorded for a grant is limited to the allowed Indirect Costs (IDC) percentage multiplied by allowable direct costs actually incurred.

The sum of allowable direct costs and indirect costs may *not* exceed the "Net Available for Indirect and Direct Costs" (shown in the example above).

The sum of allowable direct costs + applied indirect costs + sub awards + capital outlay + any other costs charged to the grant cannot exceed the total grant. For complete detail, please refer to the 2012 UFARS Manual, Chapter 1, pages 16-29, found on the http://education.state.mn.us > School Support > School Finance > Financial Management > UFARS.

FY 2012 indirect cost rates are posted on the web at http://education.state.mn.us > School Support > School Finance > Financial Management > Guidance and Reports.

15. MDE Advisory Committee on Financial Management Accounting and Reporting

The Division of School Finance has extended the deadline for applications to serve on MDE's Advisory Committee on Financial Management, Accounting and Reporting. Our earlier announcement inadvertently omitted an open position in the category representing regional organizations or approved financial software vendors.

The fifteen-member volunteer committee, with membership encompassing the various segments of Minnesota's school financial community, advises the department on matters of school accounting, reporting, budgeting and financial management. More complete background information is found on the department's website at http://education.state.mn.us > Welcome to MDE > Advisory Boards, Councils and Task Forces > Advisory Committee on Financial Management.

By category, the openings for three-year terms running through December 2014 include:

Public school employees whose positions involve activities related to school financial management, accounting or reporting, including superintendents, business managers and accountants working in Minnesota school districts and charter schools, appointed by the Commissioner of Education – **four open positions.**

A certified public accountant employed by a public accounting firm, whose position involves school district audits, appointed by the Commissioner of Education – **one open position.**

Persons employed by regional organizations or approved financial software vendors whose position involves work with school districts or charter schools on financial management, accounting or reporting, appointed by the Commissioner of Education – **one open position**.

To apply, please submit a letter of interest describing your experience and training in school financial management by December 23, 2011 to:

Lisa DeRemee, Supervisor Minnesota Department of Education Division of School Finance 1500 Highway 36 West Roseville, MN 55113 lisa.deremee@state.mn.us

16. Health and Safety Facilities Age and Square Footage Report (ED-2051-13)

School districts are required to annually review the district's inventory of buildings and the vital information pertaining to each building. Building information is reported on the Facilities Age and Square Footage Report (ED-2051-13). *Charter schools and cooperatives are not required to complete this report.*

You can access the inventory of buildings at http://education.state.mn.us > School Support > School Finance > Facilities and Technology > Building Age Reports.

The information reported to the Minnesota Department of Education (MDE) is used in calculating the operating capital portion of general education revenue under Minnesota Statutes, section 126C.10, in calculating a portion of health and safety revenue under Minnesota Statutes, section 123B.57, in calculating the deferred maintenance revenue under Minnesota Statutes, section 123B.591 for qualifying districts, and other miscellaneous uses such as review and comment.

The 2012 Age and Square Footage Report also plays an important role in the February State Forecast, as the data provided by the district is used to establish appropriations required to fund state aid for operating capital, health and safety, and deferred maintenance. For this reason, districts are requested to submit any changes or corrections to this report no later than December 29, 2011.

All reporting for buildings owned or being acquired by the district shall be completed on the MDE website no later than December 29, 2011. Access the system using the same four digit district number and password as used for the Health and Safety website. Districts may adjust ages and square footage (without commas) as necessary, and answer questions regarding mechanical ventilation and other district specific information. Please verify the accuracy of each individual building record by checking the reviewed box whether there are changes or not.

New buildings occupied as of January 1, 2012, that are not included on the inventory need to be added. Buildings no longer owned by the district need to be deleted, and building with change of usage need to be revised. The website does not have capacity to add or delete buildings, so you must contact Michael Oxborough michael.oxborough@state.mn.us, to report current building information that is not included on the district's building inventory.

Please note at the bottom of the building summary list is a space to input the total square footage for district-wide administration. This is not required for the December 29, 2011 report, but you may update if you choose. In addition, the "Update, Show Projects" button for each individual building is not required to be reported. This facility project list is not currently utilized at MDE; however, districts are encouraged to use this feature for internal facilities maintenance planning.

If you have questions or require additional information, please contact Michael Oxborough at 651-582-8509, or by e-mail at michael.oxborough@state.mn.us.

Technical note: If you have difficulty entering years or amounts, position the cursor in the left side of the field and omit extra spacing using the DELETE key. Do not use commas with numerical entries.

17. Health and Safety FY 2011 Project Updates

In preparation for final close of FY 2011 Health and Safety Revenue, please complete any fiscal year 2011 project updates by the end of the day on Friday, December 30, 2011. Project amounts should be updated to equal audited UFARS expenditures. This activity is important because health and safety revenue is based on the lesser of approved costs on the health and safety website or district-reported UFARS data. The last day Fiscal Year 2011 health and safety projects will be processed is Friday, January 6, 2012. At that date, the database will be temporarily disabled for processing.

Fiscal Year 2011 Health and Safety UFARS expenditure data as of December 1, 2011, has now been posted by finance code to the Capital Expenditure Report located at the top of the health and safety home page after login on MDE's at: http://education.state.mn.us > School Support> Data Submissions > Health and Safety.

Applicable information may also be accessed by selecting School Support > Data Submissions > Health and Safety > Log into Health and Safety Reporting (scroll down on the right hand side).

Revised Fiscal Year 2011 proposed amounts that have substantially increased from previous approvals will be expedited with the inclusion of an e-mail to michael.oxborough@state.mn.us. The e-mail should include contact information and reference the individual 5-digit project number with an explanation regarding changes to substantiate the new proposed amount.

The final Health and Safety revenue calculation will be run based on revised approvals and final average daily membership and will be posted to the web at http://education.state.mn.us Data Center > Data Reports and Analytics > Minnesota Funding and Reporting (MFR), select the Aid Entitlement Report Category for 2010-11, and choose the Capital Health and Safety Aid Report. It is expected that the report will be posted in mid-January 2012, but the date will be dependent upon finalization of student data based on district reporting.