

**Early Childhood Family Education (ECFE)
 Application to Exceed 10 Percent Limitation
 Program Capital Expenditures**

To be considered for approval to exceed the 10 percent capital limitation for the current Fiscal Year, complete and mail pages one through three of this Application Form, along with the required budget and program documents to the address below by no later than April 30, 2014 to:

Jan Carlson, Education Finance Specialist
 Minnesota Department of Education
 Division of School Finance
 1500 Highway 36 West
 Roseville, MN 55113-4266

Minnesota Statutes, section 124D.135, Subdivision 5

Use of revenue restricted. (a) Early childhood family education revenue may be used only for early childhood family education programs.

(b) Not more than five percent of early childhood family education revenue, as defined in subdivision 7, may be used to administer early childhood family education programs.

(c) An early childhood family education program may use up to ten percent of its early childhood family education revenue as defined in subdivision 1, including revenue from participant fees, for equipment that is used in the early childhood family education program. This revenue may only be used for the following purposes:

(1) to purchase or lease computers and related materials; and

(2) to purchase or lease equipment for instruction for participating children and their families

If a district anticipates an unusual circumstance requiring its early childhood family education program capital expenditures to exceed the ten percent limitation, prior approval to exceed the limit must be obtained in writing from the commissioner.

Name	Number	Date/Email
District Name:	District Number:	Date:
Superintendent's Name:	Telephone Number:	E-Mail Address:
Business Manger's Name:	Telephone Number:	E-Mail Address:
Community Education Director's Name:	Telephone Number:	E-Mail Address:

Name	Number	Date/Email
ECFE Program Coordinator's Name:	Telephone Number:	E-Mail Address:

PART I – Budget Information

- 1) Enclose expenditure and revenue reports for the district’s ECFE program for the current Fiscal Year. The reports must show budgeted and actual year-to-date program revenues and expenditures: revenues by finance and source code; expenditures by finance and object code.

- 2) Enter the values on the table below.
 - a) Line one - Enter the amount of the district’s revised annual ECFE revenue as reported on Line one point five of the district’s ECFE Aid Calculation Report for the current fiscal year. [View the reports on the MDE website](http://.education.state.mn.us). (<http://.education.state.mn.us>> Data Center > Data Reports and Analytics > Minnesota Funding Reports). Select District: district name, Category: Aid Entitlement Reports, Year: the applicable year, Report: Early Childhood Family Education Aid Calculation.

 - b) Line two - Enter the amount of annual revenue from participant fees estimated for the current Fiscal Year.

 - c) Line five - Enter the total amount the district has budgeted for capital expenditures for the current Fiscal Year. ECFE program capital expenditures may include UFARS object codes 530 – Furniture and Other Equipment; 555 – Technology Equipment; 580 – Principal on Capital Leases; and 581 – Interest on Capital Leases. For complete definitions of these object codes, [see Chapter 5 of the UFARS Manual](#), (<http://education.state.mn.us>>School Support > School Finance > Financial Management > UFARS).

For assistance, contact [Jan Carlson](#) at 651-582-8342.

	Capital Expenditure Limitation	
1	ECFE Revenue – M.S.124D.135,Subd.1	
2	Participant Fees	
3	Total Revenue for Capital Expenditure Limitation	
4	10 Percent Capital Expenditure Limitation (Line 3 x 0.10)	
5	Budgeted Capital Expenditures	
6	Budgeted Capital Expenditures, percent of Revenue (line 5 Divided by Line 3)	%
7	Capital Expenditures, Over (Under) Limitation (Line 5 Minus Line 4)	

PART II – Narrative

1. Enclose a program brochure or other document describing all of the district’s ECFE program and services for current school year.
2. Respond to each of the questions below; attach additional pages as necessary.
 - a. Describe the capital equipment item (s) which, if purchased, would cause the district to exceed its 10 percent limit. Include all of the following: cost; whether the item will replace worn or damaged equipment in the program’s inventory; how the equipment will be used by ECFE teachers, children, and/or parents; and how the equipment will enhance the quality of the ECFE program and meet ECFE program goals.

