



Region V Conference UFARS Hot Topics

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A grayscale background image showing a group of diverse graduates in caps and gowns, smiling and celebrating. The image is slightly faded to allow the text to stand out.

Ten Minnesota Commitments to Equity

1. Prioritize equity.
2. Start from within.
3. Measure what matters.
4. Go local.
5. Follow the money.
6. Start early.
7. Monitor implementation of standards.
8. Value people.
9. Improve conditions for learning.
10. Give students options.

Agenda

- English Learner, Lease Levy, Student Support Personnel and Unemployment
- FY 26 UFARS Codes Updates
- UFARS Coding Guidance
- Food and Nutrition Guidance
- Title Funds
- SOD
- UFARS Data Submissions
- Other Information & Resources

English Learner, Lease Levy, Student Support Personnel and Unemployment

English Learner FAQ

- The English Learner FAQ is posted to the [Funding Projections and Trends Webpage](#).

[About MDE](#) ▾ [Students and Families](#) ▾ [Districts, Schools and Educators](#) ▾ [Data Center](#) ▾ [Office of the Inspector General](#)

[MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#) > [Funding Projections and Trends](#)

► School Finance

Audits

Charter Schools

Community Education, ECFE and School Readiness

Facilities and Technology

Federal Aid

Fiscal Monitoring

Financial Management

► Funding Projections and Trends

General Education

Levy Certification Process

MARSS Student Accounting

Nonpublic

Postsecondary Enrollment Options (PSEO)

Special Education

Transportation

Funding Projections and Trends

The Minnesota Department of Education provides a variety of information, including spreadsheets based on the current legislative sessions and forecasts.

[Compensatory Revenue FY2027 Presentation](#) - 2/19/26
February 2026

[FY27 Compensatory What-If](#) - 2/18/26

[FY2027 Formula Allowance Inflation Adjustment Memorandum](#) - 2/11/26

[Preliminary FY2027 Compensatory Revenue](#) - 2/11/26

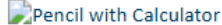
[Building and Cybersecurity Grant Program FAQ](#) - 1/29/26

[English Learner Reporting and Funding](#) - 1/9/26

[FY25 Paraprofessional Training Reimbursement](#) - 12/23/25

[Literacy Aid FY 2026](#) - 12/9/25

[Frequently Asked Questions \(FAQ\) – English Learner](#) - 10/28/25

Pencil with Calculator

Funding Projections and Financial Forecasts

[Sign up for email alerts](#)

Related MDE resources:

[Minnesota Funding Reports \(MFR\)](#)

Archive

English Learner FAQ

This FAQ outlines the following:

- Who is eligible;
- Funding calculation;
- Aid distribution;
- Recording revenues and expenditures;
- Expenditures in excess of revenue journal entry with examples;
- Revenue in excess of expenditures – Use balance sheet account 439 Restricted/Reserved for English Learner

The FY 25 expenditures for Finance Code 339 will be used to calculate the 25% subsidy for FY 27. However, we asked LEAs to use this code for the amount overspent for FY 24.

For FY 24 English Learner **cross-subsidy revenue** use Fin 317. This revenue was a flat dollar amount of \$2 million that was split among all the eligible schools.

FY2027 EL Cross Subsidy

- Finance Code 339 English Learner expenditures for FY2025 are used to calculate the FY2027 English Learner Cross-Subsidy revenue.
- Expenditures coded to the following do not generate English Learner Cross Subsidy revenue.
 - Fund 01 General Fund other sources
 - Finance Code 000 Districtwide
 - Finance Code 317 Basic Skills
 - Finance Code 417 Title III, Part A English Language Acquisition
- There will always be a two-year lag between revenue/expenditures and the cross-subsidy calculation.

English Learner FAQ

For FY 25 and future years, how should school districts and charter schools code the English Learner revenue and expenditures?

If Finance Code 339 English Learner has more expenditures than revenue in FY 25, there will be an English Learner cross-subsidy generated in FY 27. The transfer journal entry will be required to eliminate the deficit balance in 01-439-00 Restricted/Reserved for English Learner. The school district and/or the charter school will not receive the cross-subsidy until FY 27. The English Learner cross-subsidy funds should be coded to 01-000-219-000-370-000 (close to 01-422-00 Unassigned Fund Balance).

Use the journal entry below to clear the negative fund balance in 01-439-00 Restricted/Reserved for English Learner for FY 24 and future years.

Debit: 01-005-219-000-910-000 (close to 01-422-00 Unassigned Fund Balance)

Credit: 01-005-219-339-649-000 (close to 01-439-00 Restricted/Reserved for English Learner)

If Finance Code 339 has less expenditures than revenue in FY 25, there will be NO cross-subsidy generated for FY 27. The remaining funds must close to 01-439-00 Restricted/Reserved for English Learner.

English Learner - General Education Revenue Report

How to look up the aid calculation?

To find the supporting calculation of EL revenues, both districts and charters should reference page 2 on the “General Education Aid Report” in the Basic Skills Revenue sections. To find the General Education Aid report, please go to [Minnesota Department of Education \(MDE\) Data Center](#)> Data Reports and Analytics> Minnesota Funding Reports (MFR). Find the district/charter under the “District” dropdown, select the year, and then under Reports select “General Education Revenue” for School Districts or “General Education for Charter Schools” for the charter school report.

English Learner - General Education Revenue Report

- [MDE](#) > [Data Center](#) > [Data Reports and Analytics](#) > [Minnesota Funding Reports](#)



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[MDE](#) > [Data Center](#) > Data Reports and Analytics

Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

Sort District list by: ☒ Name ☐ Number
List District Types: ☒ All ☐ Standard ☐ Co-Ops

District	ANOKA-HENNEPIN SCHOOL DISTRICT (0011-01)	or enter up to 5 districts:	
View reports added in the last:	All Reports	(9999-99)	
Category	Aid Entitlement Reports		
Year	25-26		
Report	General Education Revenue		
List Reports		Reset	

District	Fiscal Year	Report Name	Category	Run Date
0011-01	FY 25-26	General Education Revenue	Aid Entitlement Reports	01/16/2026 8:41AM

```
ENGLISH LEARNER (EL)
59 25-26 ELIG EL ADM          3,000.00
   (7 YEAR LIMIT)

60 EL PUPILS
   IF (59) = 0 THEN ZERO; ELSE
   GTR OF 20 OR (59)          3,000.00

61 EL REVENUE
   = $1,228 * (60) =          3,684,000.00

EL CONCENTRATION REVENUE

62 25-26 ADM SRV, TOTAL      37,279.48

63 EL CONCENTRATION RATIO
   = (59) / (62) =              .0805

64 EL CONCENTRATION
   FACTOR = LSR OF 1 OR
   (63) / .115 =              .7000

65 EL PU = (59) X (64) =      2,100.00

66 EL CONCENTRATION REV
   = $436 * (65) =            915,600.00

67 DISTRICT EL REV TOTAL
   = (61) + (66) =            4,599,600.00
```

Review & Submit - FY2027 EL Cross Subsidy Look-up

- MDE School Finance will open a survey and provide a tool to submit UFARS data corrections for reported FY2025 English Learner expenditures.
- If a district finds that they incorrectly reported their FY2025 Fin Code 339 English Learner expenditures to the wrong code (likely Fin Code 317), they should complete the survey to submit corrections.
- Survey responses and corrected data will be used in the calculation of FY2027 EL Cross Subsidy revenue.
- For Questions Regarding English Learner Revenue contact the [Funding Team \(mde.funding@state.mn.us\)](mailto:mde.funding@state.mn.us)

UFARS Finance Code 348 and Lease Levy

ONLY Charter Schools will use Finance Code 348 for FY 25 and following years.

There were 23 school districts that used this code erroneously in FY 25.

348 Charter School Building Lease Aid

Charter Schools must record revenue and expenditures for Charter School Building Lease Aid. When a charter school finds it economically advantageous to rent or lease a building or land for any instructional purpose and it determines that the total operating capital revenue per [Minnesota Statutes 2023, section 126C.10](#), subdivision 13, is insufficient for this purpose, it may apply to the commissioner for Building Lease Aid per [Minnesota Statutes 2023, section 124E.22](#).

This finance code must be used only with Program Code 850.

Payment Description – 01F348 BLDGLEASE AID FY

UFARS Finance Code 389 School District Lease Levy

For FY 25 and beyond:

Finance Code 389 School District Lease Levy

School district types 01, 02, or 03 must record revenue and expenditures for lease levy authority in this code for expenditures to lease a building or parcel of land for instructional purposes only. Instructional purposes means that it relates to the current academic curriculum. Curriculum may include but is not limited to sports fields/venues utilized during physical education, additional classroom space for increased student population, facilities that meet academic curriculum requirements not found in their current facilities (i.e. computer, science, or technology labs).

School district building lease levy should not be used for facilities or land that is outside of the current academic curriculum. Facilities that fall under this classification are lighted sports fields or facilities used solely outside of normal operating hours, graduation venues, student and/or employee parking, etc. should be coded to any other appropriate finance codes.

UFARS Finance Code 389 School District Lease Levy

- If the district is using the lease levy for all of their leases, then the district should use Finance Code 389 School District Lease Levy.
- Reminder that for the Finance Code 389 School District Lease Levy, MDE needs to approve the lease.
- The district may use Finance Code 302 Operating Capital, but cannot use the lease levy authority for those same Finance Code 302 Operating Capital expenditures.
- A district may also use Finance Code 000 if the district has used up all of their lease levy authority.

Accounting Treatment for District Levying for Another Entity

Finance Code 389 School District Lease Levy				
For FY 25 and beyond				
as of 3/31/25				
When a district levies for an intermediate, cooperative, etc. the following accounting treatment should be followed:				
Action		Account number		Account number
District receives levy	credit	01-005-000-389-001-000	debit	Cash
Intermediate or Coop invoices the district.		N/A		
District pays the cooperative bill.	debit	01-005-850-389-570 and 571-000 OR 01-005-850-389-335-000	credit	A/P or cash
Intermediate or Coop receives the revenue from the district.	credit	01-005-000-000-021-000	debit	Cash
Intermediate or Coop pays their lease.	debit	01-005-850-000-570 and 571 or 335-000	credit	A/P or cash

Student Support Personnel Aid

Finance Code 373 Student Support Personnel Aid and Finance Code 374 Student Support Personnel Aid Cooperative or Intermediate

- There is an [FAQ](#) posted on MDE's webpage, which can also be found by going to [MDE>Districts, Schools and Educators>School Finance>Funding Projections and Trends](#)

- For questions contact:

Abdiwahab Ali at Abdiwahab.Ali@state.mn.us

- For revenues, use source code **300: State Aids Received from MDE for which a Finance Code Is Specified**". The code string will look like this:

01-XXX-XXX-373-300-000

01-XXX-XXX-374-300-000

Student Support Personnel

- **FY 25 Recovery of Unspent Finance Code 374 (FIN 374) Cooperative Student Support Personnel Aid (see School Business Bulletin #75)**
- Fiscal year 2025 unspent student support personnel aid for cooperative units **was recovered from member districts** with the 2/15/2026, IDEAS payment process.
- The final aid payment for SSPA was on February 28 payment.
- Final aid entitlements are based on the lesser of calculated aid or actual expenditures. The member district's final FY 25 UFARS actual expenditures for Finance Code 374 will be compared to the final aid entitlement to determine any unspent aid to be reclaimed. For example:

Student Support Personnel

- Member district A 's original entitlement for FY 25 pass-through funds to their cooperative is \$40,000.
- Member district A identifies in UFARS FIN374 that FY 25 cooperative expenses is \$30,000.
- The final entitlement of \$30,000 is compared to what the member district has been paid for its cooperative.
 - If the final entitlement is greater than the amount paid to date, the difference will be paid to the district for the cooperative.
 - If the final entitlement is less than the amount paid to date, the difference will be recovered from the district, in this case \$10,000.
 - In cases where a member district reports FY 25 FIN 374 expenses that exceed the maximum statutory distribution, the maximum statutory distribution value will be applied.

Student Support Personnel

- Balance Sheet Code 471 Restricted/Reserved for Student Support Personnel Aid that is greater than the statutory limit will be recovered through the normal recovery process once UFARS has been finalized. End of year Balance Sheet Code 471 Restricted/Reserved for Student Support Personnel Aid reconciliation should reflect actual revenue and expenditures in the Balance Sheet code to ensure the accurate recovery of 'excess' reserve funds. **However, LEAs that can determine the 'excess' amount that MDE will recover through the IDEAS payments may code that amount to Balance Sheet Code 212 Due to Other Governments, instead of Balance Sheet Code 471 Restricted/Reserved for Student Support Personnel Aid. Consulting with your auditor on the best approach is recommended.**
- To review the cooperative Student Support Personnel Aid distributed to member districts, follow the path MDE> Data Center> Data Reports and Analytics. Scroll down to 'School Finance Spreadsheets' and select 'General Education'. Select the subcategory 'Student Support Personnel Aid' and 'FY 2026'.
- For additional information contact Abdiwahab.Ali@state.mn.us

Object Code 280 Unemployment Compensation

This message is for School Districts that levy for Reemployment, commonly known as Object Code 280 Unemployment Compensation. School District Types 1,2 and 3 are the only district types that can levy.

- The Reemployment Insurance Levy reimburses the expenditures in Object Code 280 Unemployment Compensation.
- Expenditures with Object Code 280 Unemployment Compensation in Fund 01 General Fund are used to determine the Reemployment Insurance Levy amount.
- Beginning in FY 26 there is **no** Object Code 280 Unemployment Compensation reimbursement in other Funds.

Object Code 280 Unemployment Compensation

- Since this levy revenue is a reimbursement for expenditures, districts must code the reimbursement to the revenue code 01-005-000-000-001-000.
- **Beginning in FY 26**, if school district types 1, 2 and 3 want to be reimbursed from the levy for Fund 01 General Fund, Fund 02 Food Service Fund and Fund 04 Community Service Fund, then Object Code 280 Unemployment Compensation must be used with Fund 01.
- If a school district chooses to spend down Fund 02 or Fund 04 fund balances, the Unemployment Compensation can be coded to Fund 02 or Fund 04 with Object Code 280, but there will **not be levy reimbursement**.
- The FY2026 Reemployment expenses will be adjusted in the Pay28 Levy.
- All other types, such as charter schools, cooperatives, etc. can continue to code Object Code 280 Unemployment Compensation to Fund 01, 02 or 04.

The Unrestricted Grid has been updated as follows on the next slide:

Object Code 280 Unemployment Compensation

Beginning in FY 26

Unrestricted – General Fund 01 Permitted Expenditure Code Grid

Program Number	Program	ORG Series 005	ORG Series 001-004	ORG Series 006-999	Object Series 100	Object Series 200	Object Series 300	Object Series 400	Object Series 500	Object Series 700	Object Series 800	Object Series 900
010	Board of Education	X			X	X	X	X	X		X	
020	Office of the Superintendent	X			X	X	X	X	X		X	
030	Instructional Administration	X			X	X	X	X	X		X	
050	School Administration	X	X	X	X	X	X	X	X		X	
105-120	District Support Services	X			X	X	X	X	X		X	
200	Voluntary Prekindergarten	X	X	X	X	X	X	X	X		X	
201	Kindergarten	X	X	X	X	X	X	X	X		X	
203	Elementary Education	X	X	X	X	X	X	X	X		X	
211	Secondary Education	X	X	X	X	X	X	X	X		X	
212-218	Instructional Education	X	X	X	X	X	X	X	X		X	
219	English Learners (EL)	X	X	X	X	X	X	X	X		X	910
220-270	Instructional Education	X	X	X	X	X	X	X	X		X	
271-279	Basic Skills	X	X	X	X	X	X	X	X		X	
291-298	Co-curricular and Extracurricular	X	X	X	X	X	X	X	X		X	
301-399	Career and Technical Education	X	X	X	X	X	X	X	X		X	
401-499	Special Education Instruction	X	X	X	X	X	X	X	X		X	
505	General Community Ed	X	X	X		280, 281						
605-640	Instructional Support Services	X	X	X	X	X	X	X	X		X	
710-760	Pupil Support Services	X	X	X	X	X	X	X	X		X	
770	Food Services	X	X	X		280, 281					899	
790	Pupil Support Services	X	X	X	X	X	X	X	X		X	
805-850	Sites, Buildings and Equipment	X	X	X	X	X	X	X	X		X	
865-867	Long-Term Facilities Maintenance (LTFM)	X	X	X	X	X	X	X	X	790	820	
910	Retirement of Long-Term Obligations	X					305					910
920	Retirement of Non-bonded Obligations	X										
930	Employee Benefits	X	X	X		200-251, 253-280, 282-288						

Object Code 281 Unemployment Compensation-Hourly Workers Over the Summer Term

Unemployment Compensation – Hourly Workers Over the Summer Term

New for FY 23 – legislation was effective as of 5/28/23

Object Code 281 Unemployment Compensation – Hourly Workers Over the Summer Term

Include expenditures incurred for unemployment compensation for hourly workers over the summer term. Use Fund 01, Finance Code 000 with all expenditures related to this object code.

***For FY 23, FY 24, FY 25 and FY 26 must use Finance Code 000, since the expenditures will be reimbursed through the additional funds created by legislation.**

Object Code 281 Unemployment Compensation-Hourly Workers Over the Summer Term

REMINDER:

See School Business Bulletin #75 February 2025 for more details.

Object Code 281 Unemployment Compensation – Hourly Workers Over the Summer Term

Many school districts did not report expenditures in Object Code 281 for FY 24. **In order to receive reimbursement there must be expenditures recorded in Object Code 281.**

- **DO NOT crosswalk Object Code 281** to Object Code 280 Unemployment Compensation. MDE does not receive cross-walked data, therefore, the Object Code 281 expenditures only appear as Object Code 280 to MDE and there will not be any expenditures to reimburse. **LEAs cannot use Object Code 280 Unemployment for Object Code 281 expenditures, because Object Code 280 Unemployment for school districts is on the property tax levy and Object Code 281 is NOT ELIGIBLE for property tax levy.**
- Some schools stated that they recorded ALL their unemployment expenditures to Object Code 280 Unemployment Compensation. This is not allowed as Object Code 281 expenditures are not allowed for the levy at this time.

FY 26 UFARS Updates

FY 2026 Program Codes

Updates for FY 26 UFARS manual

Delete Program Code 584 School Readiness Plus.

Only use Fund 01 with Program Code 200 Voluntary Prekindergarten with VPK funds.

FY 26 UFARS Finance Code Updates

Delete Finance Codes:

150	ARP Summer Academic Enrichment and Mental Health
151-156	Various COVID funds
157	GEER II
158	ARP Homeless I
159	ARP Homeless II
160-161	ARP - ESSER III
169	ARP - Learning Recovery
624	Title VI, Part B, Subpart 2 – Rural and Low-Income Schools - 424 will remain
633	Title IV, Student Support and Academic Enrichment – 433 will remain
642	Title III, Part A – Immigrant Grant - 442 will remain
963	Title I, Part C – Education of Migrant Children – 863 will remain
968	Title VIII (formerly Title X, Part C – Sub B) Education for Homeless Children and Youths – 868 will remain

FY 26 UFARS Finance Code Updates

The MDE Title team also stated that Finance Codes 406 Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk and 417 Title III, Part A – English Language Enhancement and Academic Achievement are not allowed to subgrant. Therefore, Finance Codes 606 and 617 should also be removed, but we will keep for FY 26 and plan to phase out.

Reach out to us if you believe you are a subgrantee.

606 Title I, Part D – Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk

617 Title III, Part A – English Language Enhancement and Academic Achievement

FY 2026 Object Codes

Updates for FY 26 UFARS manual

1. MN Paid Leave was effective 1/1/26. **We added Object Code 219 for the employer share of the premium rate for FY 26. Chapter 10 was updated at 7/1/25.**
2. The Federal equipment threshold will increase from \$5,000 to \$10,000 for FY26.
3. The federal disposition for equipment with a fair market value of \$10,000 or less (per unit) may be retained, sold or otherwise disposed of with no further responsibility to the Federal Agency or pass-through entity. See [Code of Federal Regulations 200.313-314.](#)
4. The Federal consultant threshold will increase from \$25,000 to \$50,000. This means many Object Code 3xx titles and descriptions will be updated for FY 26.

Updates for FY 26 UFARS manual

- Object Code 141 Non-Licensed Classroom Personnel
Clarify the description
- Object Code 161 Certified Paraprofessional and Personal Care Assistant
Clarify the description

FY 2026 General Ledger Codes

Deletions for FY 26 General Ledger and Balance Sheet Codes

- 258 Emergency Economic Injury Disaster Loans (EIDL) and PPP (Paycheck Protection Program) Loans Payable (99)
- 459 Restricted/Reserved for Basic Skills Extended Time

Finance Code 317 Basic Skills/Compensatory – item 3 allows for “a longer school day or week during the regular school year or through a summer program that may be offered directly by the site or under a performance-based contract with a community-based organization;”

UFARS Coding Guidance

Achievement and Integration Transportation Aid

Finance Code 714 Transportation to Multi-District Integration/Desegregation Aid

- This aid is reimbursement based.
- For the calculation of FY 25 Finance Code 714 Transportation to Multi-District Integration/Desegregation Aid, the amount will be the lesser of the approved plan costs or UFARS expenditures as reported in Fin 714.
- FY 25 expenditures will be used to calculate the FY 26 Achievement and Integration Aid.
- This will be the ongoing calculation process moving forward.

UFARS Finance Code 303 Alternative Learning Center

Updated Finance Codes:

Finance Code 303 Area Learning Center - The program folks at MDE added information to the description to state the following: **Revenue generated by a particular program, as determined by school number in either the 41 or 45 school classification, can only be spent on that program which generated the revenue. For example, revenue generated by school number 040 in school classification 41 can only be spent on school number 040 in school classification 41.**

An example for FIN 303 is if revenue is generated at Targeted Services, the money must be spent on Targeted Services.

For questions, email MDE.AlternativeLearning@state.mn.us.

UFARS Finance Code 317 Basic Skills

- The Basic Skills pop out restricted grid can be found on pages 15-16 and align [Minnesota Statutes 2024, section 126C.10](#), subdivision 3 with UFARS allowable codes.
- There were additional uses added during May 2024 legislation. Therefore, there are more Fund 04 allowable codes, i.e., School Readiness. To record expenditures use 04-xxx-xxx-317-xxx-000 per the [UFARS Chapter 10 restricted grid](#).
- When you use Fund 04 for the Basic Skills expenditures, complete a journal entry to move the Basic Skills revenue from Fund 01 to Fund 04 in the amount of the expenditures.
- Since the revenue is moved over to cover the expenditures, the Fund 04 balance for Basic Skills will equal \$0. Use 04-464-00 Restricted Fund Balance for the revenue and expenditures.
- We are adding a sentence in the Finance Code 317 description for clarification.

Early Childhood Screening

- The Education Bill that was signed on 5/24/23 by Governor Walz and included increased funding for Early Childhood Screening. If there is a shortfall in funding, code the transfer from General Fund as follows:

01-005-950-XXX-910-000 \$10,000

04-005-583-354-649-000 \$10,000

- For questions please contact: Margaret Chresand
(margaret.chresand@state.mn.us) or dcyf.ecfe@state.mn.us

ECSE Expenditures

For ECSE expenditures, Paul Ferrin recommends the following for paying the slot fee for school readiness programs. When an LEA's IEP places students into these programs, the LEA is able to report the educational time in MARSS under grade level EC to generate ADM/Gen Ed revenue.

LEAs should use Finance Code 000, since this is a Gen Ed cost. The LEAs can use Program Code 400 General Special Education or 412 Developmentally Delayed Education since the Finance Code is 000 and the cost is not eligible for Special Education reimbursement. As for the object code LEAs can use Object Code 305, 390 or 393.

Early Learning Scholarship Funds

- Finance Code 337 Early Learning Scholarships Program- Pathway II and/or Finance Code 338 Early Learning Scholarships Program- Pathway I are reimbursement grants. Please ensure that there are expenditures before requesting revenue.
- There should **not** be a fund balance for either of these finance codes, as the revenues should be **less than or equal to** the expenditures.
- For Early Learning questions, please contact dcyf.ecfe@state.mn.us or DCYF.ELS@state.mn.us
- For UFARS questions, please contact mde.ufars-accounting@state.mn.us

Federal Grants UFARS Coding

For federal grants that are received from MDE that do not require a specific finance code, use Finance Code 499 Misc Federal Revenue Received from the MN Dept of Education. There should be an Official Grant Award Notification (OGAN) that states either the UFARS Finance Code or UFARS Source Code.

For federal grants that are received from the federal government, but through an other district or agency, use Finance Code 699 Misc Federal Funds Received from Other Districts/Agencies. Below are a few examples:

419 – Federal Special Education = 619 – Federal Special Education Subaward; or

428 – Carl Perkins = 628 – Carl Perkins Subaward

This accounting procedure will eliminate double accounting of federal revenue and expenditures.

Fund 20 Internal Service Expenditures

Due to the warnings for Object Code 899 on the UFARS Turnaround Reports, we discovered there was an issue with self insurance object codes.

For Fund 20 Internal Service Fund (self) insurance claims use Object Code 220 Health Insurance or Object Code 235 Dental Insurance.

We have reviewed and updated Object Codes 220 and 235 to include claims paid.

Nonpublic Expenditures

To calculate nonpublic revenues accurately, the districts need to code the expenditures in the following manner:

- to the appropriate MDE approved Org site code; and
- the appropriate program code.

To locate the correct MDE ORG approved site code, go to About MDE>Contact>Schools and Organizations (MDE-ORG) and type in your district number. Locate your district and choose district view. From district view located the non-public schools. The numbers are as follows: 1st set of 4 digits are the district number, 2nd set of 2 digits are the district type and the 3rd set of 3 digits are the appropriate MDE approved Org site code.

Paraprofessional Training

Finance Code 314 Paraprofessional Training reimbursement is complex. The February 2025 [School Business Bulletin No. 75](#) has an article to explain the reimbursement process.

Below is the updated FY 26 restricted grid.

Chapter 10 – Permitted Code Combinations

Minnesota Department of Education

FIN	Description	Funds	Org	Programs	Object
314	Paraprofessional Training	01, 04	001-999	640 Staff Development	141, 144, 161-162, 186, 210, 214, 219, 270

School Library Aid

Finance Code 343 School Library Aid

- School districts and charter schools are eligible to received School Library Aid. There is no application process as this is an automatic distribution of state aid.
- Aid is the greater of \$16.11 per Adjusted Pupil Unit (APU) for the current year, or \$40,000 for school districts and \$20,000 for charter schools.
- Unspent School Library Aid must be reserved in **Balance Sheet account 443** Restricted/Reserved for School Library Aid
- There is an [FAQ](#) posted on MDE's webpage: [MDE>Districts, Schools and Educators>School Finance>Funding Projections and Trends](#)
- For questions contact: Abdiwahab Ali at Abdiwahab.Ali@state.mn.us

As we pulled the data for the state and federal reporting, we noticed that there were some schools not coding the state special education revenue appropriately.

- For state special education revenue, Source Code 360 State Aid for Special Education should ONLY be used with Fund 01 and **state special education finance codes**.
- There is a UFARS Turnaround edit to ensure that no other finance codes are allowed.

Special Education Monitoring

The Minnesota Department of Education (MDE) Special Education Fiscal Monitoring Team began implementing a new fiscal monitoring process in Fall 2024. This new process includes some similarities to past work but also includes new steps that local educational agencies (LEAs) should become familiar with. To explain the new process a short video has been made for your viewing: [Special Education Fiscal Monitoring Video](#).

Additionally, the fiscal monitoring team will be holding monthly office hours throughout the 2025-26 school year. These will be opportunities to ask questions about special education fiscal topics.

These office hours are for special education directors, business managers and related special education and business staff who are required to submit documentation to MDE during special education fiscal monitoring to determine compliance with applicable reporting requirements. Please share this announcement with applicable staff.

Please email [SPED Fiscal Monitoring Team](#) with questions.

State Grants

LEAs will have an Official Grant Award Notification (OGAN) from MDE. The OGAN will either list the finance code to use for revenue and expenditures or a source code.

State Grants that do not have a specific finance code should be coded to Finance Code 000.

State Grants that have a specific finance code should use Source Code 300 State Aids Received from Minnesota Dept. of Education for which a Finance Code is Specified.

LEAs may choose to use crosswalks for the expenditures.

Use Source Code 369 Other Revenue from Other State Agencies or Source Code 370 Other Revenue from Minnesota Dept. of Education for the revenue.

Note: The Cybersecurity Grant should be coded to Finance Code 000 and use Source Code 370 Other from Minnesota Dept. of Education for the revenue.

Teacher Object Codes

Due to federal reporting, we have noticed that several school districts are coding Object Code 140 Licensed Classroom Teacher and Object Code 145 Substitute Teacher Salaries to UFARS program codes that are not related to teaching.

If a teacher is working in areas that are not teaching, Object Code 185 Other Salary Payments (Licensed or Certified) is the correct object code.

Some examples are below:

- Program Code 105 General Administrative Support
- Program Code 107 Other Administrative Support
- Program Code 110 Business Support Services
- Program Code 810 Operations and Maintenance
- Program Code 850 Capital Facilities

Voluntary Prekindergarten and School Readiness Plus Eligibility Criteria and Application Changes for School Year 2025-26 (FY 26)

During the 2024 legislative session, changes were made to voluntary prekindergarten, Minnesota Statutes 2024, [section 124D.08](#). **These changes went into effect for School Year 2025-26 (FY 26).** The three major changes are:

1. The school readiness plus (SRP) program laws ended on June 30, 2025. VPK and SRP program requirements have been aligned under Program Code 200 Voluntary Prekindergarten.
2. The VPK application moved to a four-year application cycle with an application period for FY26 that closed on January 30, 2025.
3. All students enrollment in VPK must meet specified [eligibility requirements](#).

These changes will not change the formula for allocating seats to districts. Schools that received seats in 2025 will continue to receive them if: 1. They apply to renew the seats; and 2. They have not had a decline in kindergarten enrollment which impacts the 60% pupil unit cap.

More detailed information may be requested from DCYF.VPK@state.mn.us as the website is not up to date yet.

VPK Expenditures

For FY 26 and beyond:

- Expenditures attributable to **voluntary prekindergarten** pupils should be coded to Program Code 200 in Fund 01. Since Minnesota Statutes 2024, [section 124D.08](#), does not require a reserve, there is not a finance code associated with VPK.
- Districts with approved remodeling costs associated with a voluntary prekindergarten program per Minnesota Statutes, section 124D.151, should record expenditures approved by the commissioner for remodeling existing instructional space to accommodate prekindergarten instruction using Finance Code 355, voluntary prekindergarten remodeling costs (Fund 01 and/or 06), which was added for this purpose. Please see below for the restricted grid. Expenditures in this code apply to Balance Sheet Code 467, Restricted/Reserved for Long-Term Facilities Maintenance (LTFM), [Minnesota Statutes, section 123B.595](#), subdivision 12.

***NOTE* The School Readiness Plus sunset on 6/30/25. For FY 26, the School Readiness Plus program code 584 was removed and all LEAs will use VPK Program Code 200.**

Food and Nutrition Guidance

General Reminder

Food service fund balance (Fund 02) is restricted because federal and state regulations require the money be used only for operating the nonprofit school food service program.

Expense may be permitted according to UFARS Chapter 10 but must **also** meet requirements of applicable regulation to be considered an allowable expense.

Classification and Allocation of Costs to the Nonprofit School Food Service Account

➤ [MDE](#) > [Districts, Schools and Educators](#) > [Food and Nutrition](#) > [School Nutrition Programs](#) > [Resource Management](#) > Nonprofit School Foodservice Account (Drawer)

Temporary Flexibility for Net Cash Resource Limitation

UPDATE: Fund 02 Net Cash Resource limitation (7 CFR 210.14(b)):

Excess NCR Notification Sent	Year Reviewed	NCR Limitation	Compliance Plan Due
January 2026	SY24–25 data	6-month average operating expense limitation	March 31, 2026
January 2027	SY25–26 data	6-month average operating expense limitation	March 31, 2027
January 2028	SY26–27 data	6-month average operating expense limitation	March 31, 2028

Temporary Increase Extended: The allowable NCR threshold remains six months of average operating expenditures through **School Year 2026–27**.

The federal regulation seeks to balance financial stability and sustainability for SFAs, ensuring that funds are used for their intended purpose—providing healthy meals to children.

Refer to the [Net Cash Resource Limitation in the Nonprofit School Foodservice Fund](#) resource located on the [Non-profit Food Service Account](#) webpage on the MDE website for more information.

Allowable Costs for Excess Net Cash Resource Plan

Must expend the excess funds in a manner designed to **improve the nonprofit school food service operations.**

Allowable expenses that excess funds may be used include:

- **Food purchases:** For ingredients and supplies needed to prepare meals.
- **Labor costs:** For salaries and wages of food service staff.
- **Equipment:** For purchasing new equipment or replacing existing equipment.
- **Operational Utilities:** For work necessary to operate equipment essential for food service activities.
- **Lunchroom Furniture:** For tables and chairs regularly used by pupils in a lunchroom.

Food Service Additional Funding

SUN Bucks Local-Level Administrative Cost Reimbursement

Minnesota Statutes 2025, section 124D.119, subdivision 1, authorizes \$150,000 from the [Summer Electronic Benefit Transfer Program Aid](#) to reimburse eligible schools and school districts for administrative costs associated with the SUN Bucks program (formerly the Summer Electronic Benefit Transfer Program, SEBT)

- Amount based on number of eligible students submitted through the SUN Bucks Eligibility Data Upload Portal during the program eligibility year.
- No application is required to receive these funds.
- Payments distributed through the Cyber-Linked Interactive Child Nutrition System (CLiCS).
- Description "SEBT Transfer Program Aid Reimbursement"
- UFARS RXX-XXX-XXX-XXX-370

Minnesota Free School Meals Program

What happens to existing school meal debt with passing of MN-FSM bill?

- Passing of bill did not affect financial management of money owed to SNP.
 - Household still responsible for money owed to SNP until unpaid meal charges considered uncollectable by the district.
 - When considered uncollectable, amount becomes classified as bad debt. 2 CFR § 200.426 Bad debts
- See February 2025 School Business Bulletin #75 for accounting treatment for handling delinquent or uncollectable debt.
 - Process is the same for nonpublic schools using entity's own financial structure.

Minnesota Free School Meals Program (2)

Do we need to refund the money on meal accounts?

- If SFA sells a la carte items or second meals, funds to pay for these can remain on students' prepaid accounts.
- Refunds should be made if an a la carte program *will not* be available for students to purchase and/or if a parent requests a refund of funds.
- If the owner of the funds cannot be located, **funds cannot accrue to the district and must be reported as unclaimed property to MN Department of Commerce – Unclaimed Property Division**

Minnesota Free School Meals Program (3)

Minnesota Free School Meals (MN-FSM) and Unallowable Costs

- Revenue for items outside reimbursable meals must accrue to the Nonprofit School Food Service Account. These items include:
 - Meals served to teachers, staff and other adults
 - Carton of milk (in addition to or outside of milk included in reimbursable meal)
 - Snack items
 - Second entrée
 - Second breakfast or a second lunch
 - Meals that do not meet minimum meal pattern requirements
- **If revenue not collected for these items, cost considered unallowable to food service program.**
 - Amount expected to be restored to Fund 02 by district's general or other funds.

Food Service Fund Balance Calculation

Note the UFARS Turnaround Edit Report below:

In order to identify when a school district or charter school must consider a permanent transfer to Fund 02 from Fund 01 due to a deficit, an existing warning has been updated for the UFARS Turnaround Edit Report for SY23-24 data and future fiscal years.

This updated edit produces a warning when there has been a balance in account 463 or a negative balance in account 464 for the previous and current year.

Food Service Fund Balance Calculation

- **460 Nonspendable Fund Balance** - Represents amounts that cannot be spent due to form such as inventories and prepaid amounts. *The nonspendable account is not allowed to go into deficit.*
- **463 Unassigned Fund Balance** - Represents negative unassigned fund balances in funds other than Fund 01. *The fund balance must be negative.*
- **464 Restricted Fund Balance** - Represents amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. *The restricted account is not allowed to go into deficit.*

Regulations place constraints on the use of resources in Fund 02 and refer to only amounts available to spend on allowable costs. By definition, amounts recorded in account 460 cannot be spent, **so although account 460 is included as part of the total fund balance on the financial statements, it must not be considered when assessing compliance with various regulations and statutes having to do with available resources of the program.**

Food and Nutrition Guidance Questions?

mde.fns-rmp@state.mn.us

Title Funds

The Distinct Purposes of ESEA Funds

Federal ESEA Title awards come with the requirement that funds be spent on allowable costs. An allowable cost must “be necessary and reasonable for the performance of the Federal award.” [2 CFR 200.403]

To help understand what is “necessary,” a new [Distinct Purposes of ESEA Title Funds](#) document has been posted on the [MDE ESEA/Federal Programs](#) webpage with short summaries of the purpose of each ESEA Title program managed by the MDE Student Access and Opportunity Division. More information about each fund, its purpose, and what is allowable can be found on the [MDE ESEA/Federal Programs](#) or by contacting the program specialist.

Title Funds – SERVS and MEGS

Timeline for ESEA Title Program Applications SY26

The timeline for actions in MEGS related to ESEA Title program funds under finance codes 401, 406, 414, 417, and 433 is available on [MDE ESEA Grant Application Tools webpage](#).

Local educational agencies (LEAs) are encouraged to complete the actions prior to the due dates listed. Unless otherwise noted, extensions can be requested by emailing mde.esea@state.mn.us prior to the given due date. Extensions are not needed for “priority dates.” Any time a date lands on a non-business day, the due date shifts to the next business day at 3 p.m.

Contact mde.esea@state.mn.us with questions.

Statutory Operating Debt (SOD) and Fiscal Responsibility

School districts and charters schools are required to comply with Minnesota Statutes, section 123B.83 – Expenditure Limitations, which requires that a district must limit its expenditures so that the calculated net unreserved general fund balance or “operating debt” as of June 30 does not constitute Statutory Operating Debt (SOD). According to Minnesota Statutes, section 123B.81, Subdivision 2, **SOD exists if the school’s operating debt is more than 2 ½ percent of the most recent Fiscal Year’s (FY) expenditure amount.**

This includes General Fund Balance Sheet Accounts: 418 Committed for Separation/Retirement Benefits; 460 Nonspendable; 461 Committed; 462 Assigned; 464 Restricted; 475 Title VII-Impact Aid; 476 PILT and 422 Unassigned.

SOD Calculation

01 GENERAL FUND	
TOTAL REVENUE	8,862,015
TOTAL EXPENDITURES	12,248,609
460 NON SPENDABLE FUND BALANCE	24,790
RESTRICTED/RESERVE:	
401 STUDENT ACTIVITIES	100,157
402 SCHOLARSHIPS	3,120
403 STAFF DEVELOPMENT	417,953
407 CAPITAL PROJECTS LEVY	
408 COOPERATIVE REVENUE	
412 LITERACY INCENTIVE AID	2,130-
414 OPERATING DEBT	
416 LEVY REDUCTION	
417 TACONITE BUILDING MAINT	
420 AMERICAN INDIAN ED AID	23,190-
424 OPERATING CAPITAL	314,662
426 \$25 TACONITE	
427 DISABLED ACCESSIBILITY	
428 LEARNING & DEVELOPMENT	64,583-
434 AREA LEARNING CENTER	22,520-
435 CONTRACTED ALT. PROGRAMS	
436 ST. APPROVED ALT. PROGRAM	
437 Q COMP	
438 GIFTED & TALENT	25,208
439 ENGLISH LEARNER	
440 TEACHER DEVELOPMENT & EVAL	
441 BASIC SKILLS PROGRAMS	523,553-
443 SCHOOL LIBRARY AID	1,770-
448 ACHIEVEMENT & INTEGRATION	
449 SAFE SCHOOLS LEVY	19,011-
451 QZAB PAYMENTS	
452 OPEB LIAB NOT IN TRUST	
453 UNFND ED SEV & RETIREMT LEVY	
459 BASIC SKILLS EXT TIME	23,964
456 LITERACY AID	15,340
457 TEACHER COMP READ ACT	70,828-
467 LTFM	4,127-
471 STUDENT SUPPORT PERSONNEL	194,732
472 MEDICAL ASSISTANCE	
RESTRICTED:	
464 RESTRICTED FUND BALANCE	975
475 TITLE VII - IMPACT AID	
476 PILT	
COMMITTED:	
418 COMMITTED FOR SEPARATION	
461 COMMITTED FUND BALANCE	
ASSIGNED:	
462 ASSIGNED FUND BALANCE	997,588
UNASSIGNED:	
422 UNASSIGNED FUND BALANCE	1,303,481-

Fund Balance: \$ -280,128

Expenditures: \$10,083,027

SOD calculation: -2.78%

In this example, the fund balance equals 460, 464, 462 and 422 Unassigned (\$24,790+975+997,588-1,303,481) = \$(280,128)

Note: Fund balance includes the Non-Spendable, Restricted, Committed and Assigned and Unassigned Fund Balances.

SOD Calculation

- The SOD calculation is at the bottom of the Compliance Report.

1) FUND BALANCE	280,128-
2) EXPENDITURES	10,083,027
3) SOD CALCULATION (1 / 2)	2.78-%

SOD Calculation

- The SOD calculation **excludes Finance Code expenditures** that flow through the following Restricted/Reserved accounts:

Balance Sheet Accounts 401, 402-403, 407-408, 412-414, 416-417, 420, 424, 426-428, 430, 434-436, 437, 438-441, 443, 448-449, 451-453, 456-457, 459, 467 and 471-474

- The SOD calculation also excludes Object Codes:

891 TRA and PERA Special Funding Situations Pension Expense

910 Permanent Transfers to Other Funds

SOD Special Operating Plan

By January 31 of the following fiscal year of SOD, the school and the school board of education are required to create and implement a Special Operating Plan which is formally approved through a board resolution and submitted to the commissioner of the Minnesota Department of Education for approval.

The Special Operating Plan consists of the following sections:

- Introduction and Explanation of Current SOD Position (Narrative)
- Budget Development and Financial Management Process (Narrative)
- Ongoing Financial Monitoring Processes and Procedures (Narrative)
- Action Plan to remove SOD Status (Narrative)
- Special Financial Operating Plan (Excel Spreadsheet Model)
- Board Resolution

UFARS Data Submissions



FY 25 UFARS turnaround reports

- In a separate Fall 2024 MASBO session, we discussed the 10 UFARS Turnaround Reports. This session was recorded and can be viewed if you have MASBO access. Note that each report can be helpful.
- Our team reviewed and collaborated with our IT team to update the UFARS Turnaround Edit Report.
- Our objective was to make the error and warning messages clearer.
- We also added warning and error messages regarding expenditures and revenue codes for federal and state funds. The federal government recently added additional requirements for reporting. As we prepared the information for the federal government, we found some coding errors and inconsistencies.

FY 25 UFARS Turnaround Reports

We contacted many school districts and charter schools to determine large amounts in Object Code 899 due to the new warning. As a result, we have added helpful coding guidance below.

- MDE determined appropriate object codes for the following:
 1. ECSE slot fees – use Object Codes 305, 390 or 393 (see separate slide above).
 2. Self-insured medical and dental insurance claims should be coded to Object Code 220 or 235 (see separate slide).
 - 3. Student activity closures or transfers to another student activity and donations to valid 501(c)(3) organizations. Use Object Code 899 and Source Code 099.**
 - 4. Hotels or motel expenditures for homeless families should use Object Code 335 beginning in FY 25.**
 - 5. Ticket sales expenditures for MSHSL events. Use the appropriate Object codes for staff salaries (Object Code 185 or 186) with Object codes 2xx. Use other appropriate Object Code 3xx for non-staff and code the revenue to gate receipts.**
 - 6. Ticket sales revenue and reimbursement for MSHSL events should be coded to Fund 18 with Source Code 099 Misc. Revenue from Local Sources.**

FY 25 UFARS turnaround reports

[Skip navigation](#) [Language Center](#)



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[MDE](#) > [Data Center](#) > [Data Reports and Analytics](#)

Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

District

View reports added in the last:

Category

Year

Report

WEST ST. PAUL-MENDOTA HEIGHTS-EAGAN (0197-01)

All Reports

UFARS Turnaround Reports

24-25

ALL

Sort District list by:

☒ Name

☐ Number

☐ Co-Ops

List District Types:

☒ All

☐ Standard

☐ Co-Ops

or enter up to 5 districts:

(9999-99)

List Reports

Reset

District	Fiscal Year	Report Name	Category	Run Date
0197-01	FY 24-25	2-Year Comparison Reports (Revenues and Expenditures)	UFARS Turnaround Reports	09/22/2025 3:06AM
0197-01	FY 24-25	Balance Sheet Report	UFARS Turnaround Reports	09/22/2025 3:05AM
0197-01	FY 24-25	Expenditure Chargeback Report	UFARS Turnaround Reports	09/22/2025 3:05AM
0197-01	FY 24-25	Expenditure Summary Report	UFARS Turnaround Reports	09/22/2025 3:05AM
0197-01	FY 24-25	Expenditure by Finance Code Report	UFARS Turnaround Reports	09/22/2025 3:06AM
0197-01	FY 24-25	General Ledger Summary Report	UFARS Turnaround Reports	09/22/2025 3:06AM
0197-01	FY 24-25	Revenue Summary Report	UFARS Turnaround Reports	09/22/2025 3:05AM
0197-01	FY 24-25	UFARS Compliance Report	UFARS Turnaround Reports	09/22/2025 3:04AM
0197-01	FY 24-25	UFARS Data Submission/Error Report	UFARS Turnaround Reports	09/22/2025 3:06AM
0197-01	FY 24-25	UFARS Turnaround Edit Report	UFARS Turnaround Reports	09/22/2025 3:06AM

3/23/2026

73

FY 2025 UFARS Data Submission Deadlines

- **NOTE:** We have received multiple inquiries regarding the possible extension of submitting the Federal portion of the FY25 Financial Audits. It is our understanding that auditing firms have not yet received 2025 OMB Compliance Guidance for Federal Single Audits. Since the Federal Single Audit review and opinion portion of the reporting is separate, **we will extend the submission deadline of the Federal Single Audit portion to March 31, 2026.**
- **The audit submission deadline for the State portion is based on Minnesota Statutes 2025, Section 123B.77. Therefore, we do not have the authority to extend the financial and compliance audits submission deadline of December 31, 2025.**
- When emailing audits, please be sure to note on the submission that the Single Audit will be supplied by March 31, 2026.

FY 2026 UFARS Data Submission Deadlines

FY 2026 **Preliminary** Unaudited UFARS (September 15, 2026)

FY 2026 **Final** Audited UFARS (November 30, 2026)

FY 2026 Fiscal Compliance Table (November 30, 2026)

FY 2026 Audit Report (December 31, 2026)

*Please note if the deadline falls on a weekend or legal holiday, submissions are timely if they are submitted on the next succeeding day which is not a Saturday, Sunday or legal holiday (Minn. Stat. §474A.025).

Other Information & Resources

Business Manager Listserv

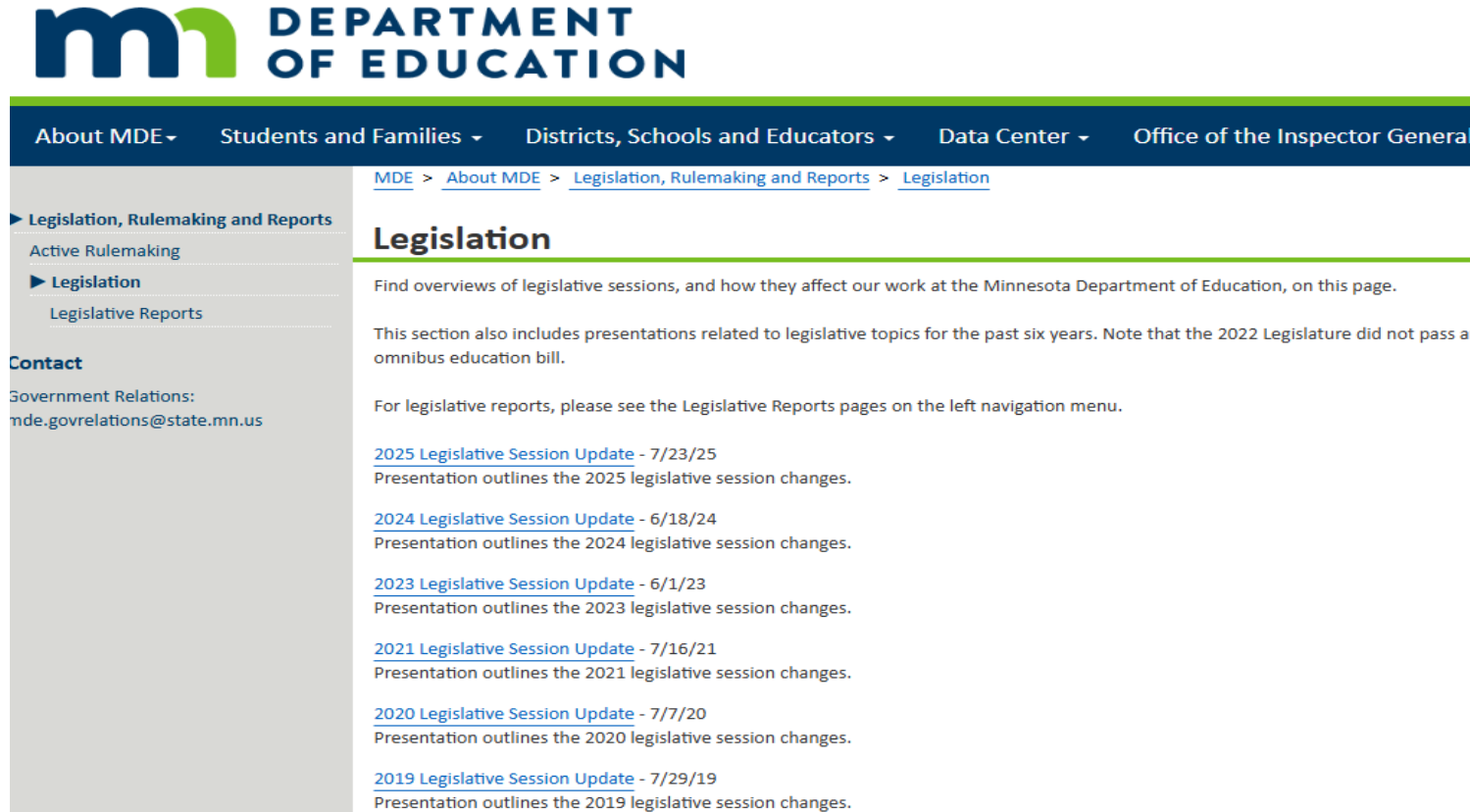
Business Managers Listserv Subscriptions

This service is provided to business managers by MDE as an ongoing communication informing them of current MDE news. If you are a new subscriber or updating current information, please contact [Nicki Cha](mailto:nicki.cha@state.mn.us) (nicki.cha@state.mn.us) and provide the following information in your email:

- First Name
- Last Name
- District Name
- District Number
- Email
- Phone Number
- Phone Extension
- Staff Position

Legislation Updates Location

May 2025 and future legislative updates can be located on this [webpage](#):
MDE>About MDE>Legislation, Rulemaking and Reports



The screenshot displays the Minnesota Department of Education (MDE) website. At the top is the MDE logo, consisting of a stylized 'm' and 'n' followed by the text 'DEPARTMENT OF EDUCATION'. Below the logo is a navigation bar with links: 'About MDE', 'Students and Families', 'Districts, Schools and Educators', 'Data Center', and 'Office of the Inspector General'. A left sidebar contains a 'Legislation, Rulemaking and Reports' section with sub-links for 'Active Rulemaking', 'Legislation' (which is highlighted), and 'Legislative Reports'. Below this is a 'Contact' section for 'Government Relations' with the email 'mde.govrelations@state.mn.us'. The main content area is titled 'Legislation' and includes an introductory paragraph, a note about the 2022 omnibus education bill, and a list of legislative session updates from 2019 to 2025, each with a link and a brief description.

DEPARTMENT OF EDUCATION

About MDE ▾ Students and Families ▾ Districts, Schools and Educators ▾ Data Center ▾ Office of the Inspector General

MDE > [About MDE](#) > [Legislation, Rulemaking and Reports](#) > [Legislation](#)

► Legislation, Rulemaking and Reports

- Active Rulemaking
- **Legislation**
- Legislative Reports

Contact

Government Relations:
mde.govrelations@state.mn.us

Legislation

Find overviews of legislative sessions, and how they affect our work at the Minnesota Department of Education, on this page.

This section also includes presentations related to legislative topics for the past six years. Note that the 2022 Legislature did not pass an omnibus education bill.

For legislative reports, please see the Legislative Reports pages on the left navigation menu.

[2025 Legislative Session Update](#) - 7/23/25
Presentation outlines the 2025 legislative session changes.

[2024 Legislative Session Update](#) - 6/18/24
Presentation outlines the 2024 legislative session changes.

[2023 Legislative Session Update](#) - 6/1/23
Presentation outlines the 2023 legislative session changes.

[2021 Legislative Session Update](#) - 7/16/21
Presentation outlines the 2021 legislative session changes.

[2020 Legislative Session Update](#) - 7/7/20
Presentation outlines the 2020 legislative session changes.

[2019 Legislative Session Update](#) - 7/29/19
Presentation outlines the 2019 legislative session changes.

School Business Bulletins

- School Business Bulletin #74 was published in May 2024.
- School Business Bulletin #75 was published in February 2025.
- School Business Bulletin #76 was published in May 2025.
- School Business Bulletin #77 was published in November 2025.
- School Business Bulletins can be found on the [Financial Management Webpage](#) by selecting “Districts, School and Educators”, “Business and Finance”, “School Finance”, “Financial Management”.

[About MDE > Calendar](#)

Future UFARS 101 Trainings

- UFARS 101 training will introduce Uniform Financial Accounting and Reporting Standards (UFARS) and review: A) Chart of Accounts; B) UFARS System Uses; C) Code Descriptions; D) Legislative Requirements, and review basic accounting concepts and financial reporting for Minnesota schools. The training will also include expenditures/revenues exercises and website navigation.
- Registration information for future UFARS 101 workshops are posted on the MDE [calendar](#) webpage or by following About MDE > Calendar.
- MDE Financial Management Staff is currently planning virtual training options.

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[MDE](#) > [Districts, Schools and Educators](#) > [School Finance](#) > [Financial Management](#)

► School Finance

Audits

Charter Schools

Community Education, ECFE and School Readiness

Facilities and Technology

Federal Aid

► Financial Management

Credit Enhancement Program

District

Organization/Reorganization

Guidance and Reports

Independent Financial Audits

Statutory Operating Debt

UFARS

Funding Projections and Trends

General Education

Levy Certification Process

MARSS Student Accounting

Nonpublic

Postsecondary Enrollment Options

Financial Management

Financial Management assists school districts, charter schools, and cooperatives with business office management, budgeting, accounting, and reporting; advises policymakers on financial management issues; administers the Uniform Financial Accounting and Reporting Standards (UFARS); and analyzes school district data.

Minnesota Department of Education Finance staff consult, approve and monitor plans to eliminate statutory operating debt for school districts, charter schools, and cooperatives. This section also collects and reviews all financial audit data from districts, charters, and cooperatives and administers the Minnesota Credit Enhancement Program.

Visit the Data Center: School Finance Spreadsheets for [Financial Profiles](#) and [Indirect Cost Rates](#).

[Membership Search Advisory Committee on Financial Management, Accounting and Reporting](#) - 11/24/20

[Transfer of Funds FAQs for Early Childhood Family Education and School Readiness Programs](#) - 9/17/20

[District Revenues and Expenditures Budget for FY2020 and FY2021](#) - 7/10/20

[Guidance for Transfer of Funds](#) - 6/9/20

[Request for Fund Transfer](#) - 6/9/20

[Summary of Audit Requirements FY 2020 Audits](#) - 4/28/20

[2020 Senior Class Fund Guidance](#) - 4/24/20

[GASB No. 84 Fiduciary Activities - Q&A](#) - 5/31/19



Consulting, Approving and Monitoring Plans to Eliminate Statutory Operating Debt for School Districts

[Sign up for email alerts](#)



UFARS Overview Summary



Questions?

MDE Financial Management Contacts

For UFARS Accounting, Manual and Chapter 10 Grid questions, contact the [UFARS Helpdesk](mailto:MDE.ufars-accounting@state.mn.us) (MDE.ufars-accounting@state.mn.us).

Contact the [MDE IT-Helpdesk](mailto:MDE.helpdesk@state.mn.us) for technical questions or problems with the MDE website (MDE.helpdesk@state.mn.us).

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Supervisor

Angela Sepp

Electronic Data & Reporting Systems (EDRS)
Federal Allocation/Application Approval/MOE

Mary Acosta

Tuition Billing Adjustment Calculations

Michelle Carey

ListServ Distribution/Non-Public Fall Report

TO BE DETERMINED

State Aid Calculations/MOE/SERVS

Jill Bemis

State Aid/Vehicle Purchases/Special Pupils

Dave Lobejko

Data Analytics Specialist

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651-582-8339

Other Contacts...

School Finance General Education Funding

mde.funding@state.mn.us

SERVS Financial

How to gain access and utilize SERVS Financial –

ServsFinancialNew.MDE@state.mn.us

Error messages and malfunctions when using SERVS –

mde.helpdesk@state.mn.us

MARSS Student Reporting

Minnesota Automated Student Reporting System
(MARSS)

contact: Marss@state.mn.us

Data Submissions (EDIAM)

MDE User Access- useraccess.mde@state.mn.us

Special Education

Special Education Funds – mde.spedfunding@state.mn.us.

Title Programs

Title Programs – mde.esea@state.mn.us.

Thank you!

Mary Weigel, Molly Koppes and Deb Meier

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651-582-8770, 651-582-8249 or 651-582-8656