1. Prioritize equity.
2. Start from within.
4. Go local.
5. Follow the money.
7. Monitor implementation of standards.
8. Value people.
10. Give students options.

**Student Activities**

Mary Weigel | Financial Management Supervisor
Deb Meier | Education Finance Specialist 2
November 14, 2019

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**Ten Minnesota Commitments to Equity**

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**Agenda**

- GASB No. 84 Fiduciary Activities Background
- UFARS Coding Changes
- Student Activity Accounting Guidance
- Donations
- Fundraisers
- GASB No. 84 Fiduciary Activities Q & A
GASB No. 84 Fiduciary Activities Background

The Governmental Accounting Standards Board (GASB) Statement Number 84 (GASB No. 84) describes the objective and the criteria of the statement as follows:

“The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.”

The requirements of this Statement went into effect for Fiscal Year (FY) 2020, effective July 1, 2019.

“This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on

(1) whether a government is controlling the assets of the fiduciary activity and

(2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.”

Control of assets is defined as the government either holding the assets or having the ability to direct the use, exchange or employment of the assets in a manner that provides benefits to the specified or intended recipients.
Overview of GASB Sub Committee

The GASB subcommittee was formed to work on various GASB statements that will need to be implemented in the next couple of years.

The GASB subcommittee, a subcommittee of the Advisory Committee on Financial Management (Advisory Committee), is comprised of several Certified Public Accountants (CPAs) from Minnesota school district audit firms, business managers, region representatives, accountants and Minnesota Department of Education (MDE) Financial Management staff.

FY 2020 UFARS GASB No. 84
Student Activities

GASB No. 84 and the related implementation guide (issued June 2019) require that student activities must be reported in the District’s General Fund.

Based upon this guidance, Minnesota School Districts will no longer be allowed to report student activities “not under board control”.

All student activities will need to be under board control effective FY 2020 (July 1, 2019).

FY 2020 UFARS GASB 84 Update
Student Activities

M.S. §123B.49, Extracurricular Activities; insurance, was updated during the 2019 legislative session to align with GASB No. 84.

The changes were as follows:

• The Board must take control of student activities
• School Districts must restrict revenue for student activities and spend the revenue only for student activities
• A restricted/reserved fund balance was added to ensure the funds are used for student activities
Manual for Activity Fund Accounting (MAFA)

The GASB subcommittee and the Finance Advisory Committee have had several meetings to update the MAFA manual.

The MAFA manual will be posted on the MDE website soon.

UFARS Coding Changes

FY 2020 UFARS Fund Dimension Update

For FY 2020, UFARS Fund 09, Agency Fund, is deleted.

For FY 2020, UFARS Fund 18, Custodial Fund, is added.
FY 2020 UFARS GASB 84 Update
Fiduciary Activities

The Agency Fund (Fund 09) is no longer allowed as of July 1, 2019, since this is no longer valid per GASB Statement No. 84.

MDE added Fund 18, Custodial Fund, to be in compliance with GASB Statement No. 84.

Each district will need to review and evaluate their activities to determine the proper fund:

- Fund 01, General Fund
- Fund 08, Trust Fund (legal trust agreement required)
- Fund 18, Custodial Fund (new for FY 2020)

FY 2020 UFARS Program Dimension Update

Updated Program Codes:

- Program Code 291 – Co-Curricular Activities (Non-Athletics)
- Program Code 298 – Extracurricular Activities

Updated descriptions: Descriptions were updated to align with 2019 Statute changes due to GASB Statement No. 84

FY 2020 UFARS Finance Dimension Update

For FY 2020, UFARS Finance Code 301, Extracurricular Activities (Fund 01, 08 and 18), is added.

For FY 2020, UFARS Finance Code 340, Scholarships (Funds 01, 08 and 18), is added.
Since Minnesota Statutes 123B.49 requires Student Activity and Scholarship funds to be restricted, the following Balance Sheet Codes were created for FY 2020.

For FY 2020, UFARS Balance Sheet Account 401, Restricted/Reserved for Student Activities (Funds 01, 08 and 18), was added.

For FY 2020, UFARS Balance Sheet Account 402, Restricted/Reserved for Scholarships (Funds 01, 08 and 18), was added.

Summary: UFARS Changes for GASB 84

Program Code 291 – Co-Curricular Activities (Non-Athletics) has been redefined under the new guidance.

Program Code 298 – Extracurricular Activities has been redefined under the new guidance.

Finance Code 301 – Extracurricular Activities (Funds 01, 08 and 18)
Finance Code 340 – Scholarships (Funds 01, 08 and 18)

- Record revenue and expenditures for student activities.
- Salaries and benefits will not be allowable in the restricted grid.

Balance Sheet Account 401 – Restricted/Reserved for Student Activities (Funds 01, 08 and 18)
Balance Sheet Account 402 – Restricted/Reserved for Scholarships (Funds 01, 08 and 18)

Student Activity Accounting Guidance
Student Activity Accounting Guidance

Minnesota Statutes 123B.49 Extracurricular activities, insurance

"...Extracurricular activities means all direct and personal services for pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member."...

Public Purpose Doctrine requires that all school district expenditures have a "Public Purpose" and be authorized by statute, otherwise, Minnesota Const. art. X, sec.1 is the guidance for public purpose.

Appropriate Expenditures for Student Activity Accounts

All expenditures must benefit the students participating in the student activity who are currently enrolled. Local school boards may be more restrictive than the items listed below. In addition, the school board may decide to cover other allowable costs in General Fund 01, Finance Code 000.

Appropriate expenditures for student activity accounts include, but are not limited to the following:

- Admission and participation fees for the entire group, not specific individuals within the group
- Entertainment for specific student activity events, including contracted services (i.e. Disc Jockey for prom)
- Food
- Lodging
- Supplies and materials
- Clothing for students participating in the student activity
- Transportation
- Travel expenditures

Inappropriate Expenditures for Student Activity Accounts

Inappropriate expenditures for student activity accounts include, but are not limited to the following:

- Assemblies not representative of the student activity purpose
- Employee compensation, gifts or awards
- Faculty meetings or events
- Labor or service payments (staff salaries or independent contractors acting as staff)
- Library books
- Office supplies
- Office or school furniture (for instructional use)
- Textbooks
- Gift cards
- Gift certificates
- Field trips which are curricular in nature
- Personal items for coaches, advisors or other staff members
- Scholarships
Student Activity Accounts

The Chapter 10 Permitted Code Combinations for Finance Code 301, Extracurricular Activities, were carefully considered. To be in compliance with Minnesota Statutes 123B.49, Extracurricular activities; insurance, transfers from Balance Sheet 401, Restricted/Reserve for Student Activities, to Balance Sheet 422, Unassigned Fund Balance, are NOT allowed.

Donations

Appropriate Donations

Appropriate donations should meet the mission and vision of the student activity as determined by the students and may include, but are not limited to the following:

- Donations that the student activity determines after the students have realized a surplus fund balances should be recorded in the General Fund 01 with Finance Code 301.
- Donations that the students have pre-determined to raise funds for a non-profit organization (i.e., culinary club does a Second Harvest food drive or the Spanish club does a fundraiser for Puerto Rico Hurricane Relief) should be recorded in the Custodial Fund 18.
Inappropriate Donations

Inappropriate donations from the student activity accounts include, but are not limited to the following:

- donations to individuals
- donations for religious activities
- donations to booster clubs
- donations to parent teachers organizations
- donations to staff related accounts
- donations to school foundations
- donations to scholarship funds

LEAs should work with their auditors to determine the appropriate accounting practice to record charitable donations from these student activities.

Fundraisers

Fundraising Sales for Schools – Law Change

The Minnesota Department of Revenue issued the memo below to notify districts of a change that may impact sales tax obligations. During the 2019 legislative session, there was a change made to Minnesota Statute 123B.49, subdivision 4, which requires all funds from extracurricular activities to be deposited with the school district.

Minnesota Law

Minnesota Statute 297A.70, subdivision 13, provides a sales tax exemption for fundraising sales made by a nonprofit organization that exists solely for the purpose of providing educational or social activities for young people primarily age 18 and under. This exemption does not apply to sales by school organizations.

- Deposited with the school district treasurer; or
- Recorded in the same manner as other revenues and expenditures of the school district
A 2019 law change made to Minnesota Statute 123B.49, subdivision 4, provided that all costs and revenues from extracurricular fundraising activities will need to be recorded in the same manner as all other expenditures and revenues of the district. While this law change did not specifically remove the sales tax exemption for school organizations, the exemption is no longer available for fundraising sales made by schools and school-run groups for extracurricular activities. As a result, all schools and school organizations must collect sales tax and all applicable local taxes on taxable sales unless another exemption applies.

The sales tax collected should be reported on the sales and use tax return filed by the school or school district. If you do not already have a Minnesota ID number, go to www.revenue.state.mn.us and type “register for a tax id number” into the Search box.

Exemptions Still Available

Schools may still consider selling items that are exempt from sales tax. This includes items such as:

- Candy – a separate exemption applies to sales of candy and gum when sold for fundraising purposes by school groups (Minnesota Statute 297A.70, subdivision 13(a)(4)).
- Clothing – such as bandanas, hats, scarves, and t-shirts are not subject to sales tax.
- Coupon books – sales of coupon books, discount cards, or punch cards are not taxable.
- Food items – such as bread, nuts, popcorn are not subject to sales tax as long as the food items are pre-packaged and not made by the seller.

There are also exemptions specific to schools that are not impacted by the change to Minnesota Statute 123B.49, subdivision 4. These exemptions are for:

- Prepared food, candy, and soft drinks served at a public or private elementary, middle, or secondary school (Minnesota Statute 297A.70, subdivision 5). Examples include: spaghetti feed or pancake breakfast as long as they are served on school premises.
- Tickets or admissions to regular season school games, events, and activities (Minnesota Statute 297A.70, subdivision 11).
- Tickets and admissions to games, events, and activities sponsored by the Minnesota State High School League (Minnesota Statute 297A.70, subdivision 11a).
Fundraising Sales for Schools - Law Change

Department of Revenue memo cont.

Taxable Sales

Because all funds must now be deposited with the school district, sales that were previously exempt from sales tax because they qualified for the fundraising exemption are now taxable unless they qualify for one of the previously listed exemptions currently available to you.

Some examples of taxable sales include:

- Admission to recreational areas (see Fact Sheet 123)
- Books (other than textbooks)
- Garage sales
- Gift wrap
- Greeting cards
- Flowers
- Water bottles or coffee mugs
- Wreaths

These are examples of common sales that schools may use to raise funds for extracurricular activities. For information about whether other sales are taxable:

- Visit our website at www.revenue.state.mn.us
- Email us at salesuse.tech@state.mn.us

Other Nonprofit Organizations

Organizations that are organized and operated separately from the school or school district, including organizations such as PTAs, PTOs, and booster clubs, do not need to collect sales tax on the first $20,000 in sales if they meet certain conditions.

If the organization is not required to deposit their funds with the school district treasurer and has its own Minnesota Tax ID number, they may sponsor certain school activities that still qualify for the fundraising exemption under Minnesota Statute 297A.70, subdivision 13 paragraph (a)(1).

Nonprofit organizations that meet the required criteria can make fundraising sales without charging sales tax on the first $20,000 in fundraising sales in a calendar year. If you exceed $20,000 in fundraising sales, you must start charging sales tax on any additional fundraising sales for that calendar year. The $20,000 limit is based on each Minnesota Tax ID number.

For example, a booster club sells wrapping paper and raises $21,000. They do not need to collect sales tax on the first $20,000; however, they need to collect sales tax on the remaining $1,000.

Questions

If you have questions or need additional assistance with this matter, please contact the Sales & Use Tax Division at 800-657-3777 or salesuse.tech@state.mn.us.

For more information see Sales Tax Fact Sheet 111
GASB No. 84 Fiduciary Activities
Q & A

MDE Website – MDE > Districts, Schools and Educators > School Finance > Financial Management

Fiduciary Activities

Does GASB 84 affect other financial activities?
Yes. Local Educational Agencies (LEAs) should review and update all local policies to ensure they are not in conflict with GASB 84. This GASB statement may affect other financial activities at the LEAs in addition to student activities. The requirements of this Statement go into effect for FY 2020 (July 1, 2019).

Will Agency Fund 09 remain in the UFARS manual?
No. Agency Fund 09 will be inactivated. All LEAs will need to determine if the current activity in the Agency Fund 09 belongs in the General Fund 01, Trust Fund 08, or Custodial Fund 18 (new fund for FY 2020 and beyond).
Fiduciary Activities

How does GASB define Custodial Funds?

Per GASB 84 paragraph 18, “custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefits) trust funds, investment trust funds, or private-purpose trust funds. The external portion of investment pools that are not held in a trust that meets the criteria in paragraph 11c (1) should be reported in a separate external investment pool fund column, under the custodial funds classification.”

The UFARS manual currently includes the following Fiduciary Funds: Post-Employment Benefits Irrevocable Trust Fund 45 and Trust Fund 08. In addition, MDE added Custodial Fund 18 for FY 2020.

What are some examples of activities that will be required to use Custodial Funds?

For UFARS Custodial Fund 18, GASB 84 section B28 states, “Fiduciary activities that are not required to be reported in pension (and other employee benefits) trust funds, investment trust funds, or private-purpose trust funds should be reported in custodial funds.”

An LEA could use Custodial Funds for the following examples if the entity has no administrative or direct financial involvement, or the activity is not administered through a qualifying trust:

• The entity is a fiscal host of a grant or flow-through funds
• Scholarships without a legally binding trust agreement
• Assets of the employees (i.e., Deferred Compensation/457)

This list is not meant to be an all-inclusive list of Custodial Fund activities. Please consult with your auditor for questions regarding financial activities that may need to be recorded in the Custodial Fund.

How does an LEA know if they have administrative involvement?

A government has administrative involvement with the assets if, for example, it: (a) monitors compliance with the requirements of the activity that are established by the government that does not receive the direct benefits of the activity, (b) determines eligible expenditures that are established by the government that does not receive the direct benefit of the activity, or (c) has the ability to exercise discretion over how assets are allocated.
Fiduciary Activities

How does GASB 84 affect the way scholarships are recorded?
To account for scholarships, MDE added Finance Code (FIN) 340, Scholarships, and Balance Sheet Account Code 402, Restricted/Reserved for Scholarships. When there is administrative involvement and no formal trust agreement, use General Fund 01 with Finance Code 340 and Balance Sheet Account Code 402. When there is a legal trust agreement associated with the scholarship, use Trust Fund 08 with Finance Code 340 and Balance Sheet Account Code 402. When the requirements of a fiduciary activity are met, use Custodial Fund 18 with Finance Code 340 and Balance Sheet Account Code 402. These codes are effective July 1, 2019.

For further information, please review GASB 84 and consult with your auditor.

General Questions for Student Activities

How does GASB 84 apply to student activities?
Student activities are subject to administrative involvement, therefore, they are not considered to be fiduciary activities.

How does GASB 84 affect outside organizations (i.e., Booster Clubs, PTOs, PTAs, etc.) and their relationship with LEAs?
Outside organizations such as Booster Clubs, Parent Teacher Organizations (PTOs) and Parent Teacher Associations (PTAs) are separate entities that have their own tax identification (ID) number and are not allowed to use the LEA’s tax ID number. GASB 84 does not affect the financial relationship between the LEA and the outside organizations because they are not part of the LEA.

Would a Special Revenue Fund be appropriate for student activities?
No. The requirements of UFARS necessitates the activity be recorded and reported in the General Fund 01.

Will there be a specific Finance Code to record student activity revenues and expenditures?
Yes. Finance Code 301, Extracurricular Activities, will be added to the UFARS manual for FY 2020 (July 1, 2019). Finance Code 301 should be used with the following Program Codes: 292, 294, 296 and 298. Note: salaries and benefits will not be allowed with Finance Code 301. Refer to FY 2020 UFARS Manual Chapter 4 – Finance Dimension and Chapter 10 – Permitted Code Combinations (UFARS Manual).
General Questions for Student Activities

Are there other program codes available to use with Finance Code 301, Extracurricular Activities?

Please see UFARS Manual Chapter 10 restricted grid for Finance Code 301.

<table>
<thead>
<tr>
<th>Title</th>
<th>Description</th>
<th>Funds</th>
<th>Obj</th>
<th>Programs</th>
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<td>001</td>
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<td></td>
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<td>298 Extracurricular Activities</td>
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</tr>
</tbody>
</table>

General Questions for Student Activities

Will there be a specific Fund Balance Account for student activity fund balances?

Yes. Fund Balance Account 401, Restricted Reserved for Extracurricular Activities, will be added for FY 2020. This Fund Balance Account should be used with Finance Code 301, Extracurricular Activities. Refer to FY 2020 UFARS Manual Chapter 8 – Balance Sheet Accounts.

Will Chapter 14 - Student Activities Accounting remain in the UFARS Manual?

Yes. UFARS Manual Chapter 14 will provide guidance for student activities accounting. MDE will update Chapter 14 in the UFARS Manual.

Can student activities pay for staff salaries and benefits?

No. Salaries and benefits will be processed through General Fund 01, Finance Code 000. Student activity accounts are not responsible for salaries and benefits of staff providing services for that activity.

Can student activities pay for contracted services?

Yes. The school board or school board policies will determine who must approve all contracts. The student activity account would record the transaction in General Fund 01, Finance Code 301.
When recording fees or fundraising revenue, how do LEAs determine when to use Finance Code 000 or Finance Code 301, Extracurricular Activities?

The school board approves fees, such as: student activity participation fees, gate receipts, etc., in compliance with Minnesota Statutes, sections 123B.34 to 123B.37. Fees that are approved by the school board are recorded as General Fund 01, Finance Code 000. Student activity revenues generated by fundraising, admissions, dues, etc., that are not established by the LEA's board would be recorded in General Fund 01 with Finance Code 301.

Does the sales tax exemption for fundraising still apply once the student activity funds are rolled into the General Fund?

Minnesota Department of Revenue issued a memo discussing sales tax exemptions for districts. Districts should reference the Minnesota Department of Revenue, Sales Tax Fact Sheet 111, Sales Made by Schools, section starting on Page 3. Districts should contact the Minnesota Department of Revenue with specific questions regarding fundraising activities for sales tax questions.

https://www.revenue.state.mn.us/sales-tax-fact-sheets-and-industry-guides and choose Schools – Sales and Purchases

How do LEAs account for the funds when individual students are conducting fundraising for a group activity (i.e., trip to Greece for any currently enrolled high school student)?

The LEA’s policy would determine eligibility and the procedure to account for this fundraising activity. Minnesota Statutes, section 123B.49, subdivision 4(a) states, “Extracurricular activities means all direct and personal services for pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member.”
General Questions for Student Activities

How should LEAs handle student activity fundraising for charitable organizations?
The LEA must review the student activity and determine whether it is in compliance with Minnesota Statutes, section 123B.49. The LEA's policy would determine the appropriateness of the fundraising activity.

Donations to charitable organizations that do not meet the requirements of a fiduciary fund or where the LEA has administrative involvement would be recorded in General Fund 01. Donations that meet the requirements of the Fiduciary Fund should be recorded in Custodial Fund 18.

UFARS Manual Chapter 14 will provide guidance for student activities accounting. MDE will update Chapter 14 in the UFARS Manual.

Can districts use unapproved software to record the student activity accounting?
No. Student activities will be rolled into General Fund 01. Therefore, they must follow all statutory requirements of UFARS including Minnesota Statutes, section 125B.05, State Information System. All financial transactions (including revenues, expenditures and journal entries) are required to flow through MDE-approved software. For a list of approved finance systems, please see the UFARS Overview Chapter.

If an audit opinion for student activities not under board control had been modified in the past, what will happen to the audit opinion for the district's financial statement since student activity funds will be reported within the General Fund 01?
The effect to the audit opinion will depend on the auditor's judgement of the materiality and financial impact of the student activities on the General Fund 01. Improved internal controls due to accounting for the activities within the General Fund 01 could also be a factor. It is important to communicate with your audit firm and begin discussions regarding the potential impact GASB 84 may have on the audit opinion in your district. Each district should review policies and procedures, including student activities, to make sure these align with GASB 84.
What steps can the district implement to obtain an unmodified opinion over revenue recognition of student activity funds?

Districts should work with their auditors to improve internal controls over cash receipts to reduce the risk of loss by implementing policies and procedures. Some examples include: inventory the items for sale; complete reconciliation of receipts of items sold and remaining inventory; use of numbered receipts; and balancing cash registers and cash drawers.

If the district is unable to develop sufficient internal controls to meet the requirements of revenue recognition, they may want to consider moving the fundraising activity to an outside organization, i.e., Booster Club or PTO to eliminate a modified opinion.

How may the ASBO Certificate of Excellence in Financial Reporting be affected by the change in student activity reporting?

An opinion modification would disqualify a district from receiving the certificate because an unmodified opinion within the independent auditor’s report is a requirement to receive the certificate.

How does GASB 84 affect school districts with student activities not under board control?

The requirements of GASB 84 and the related implementation guide indicate that student activities should be reported in the district’s General Fund 01. Based on this guidance, Minnesota school districts will no longer be allowed to report student activities “Not Under Board Control” separate from the General Fund. The LEA should reevaluate all student activities to ensure they belong in the LEA’s financial records. If it is determined the student activity should be in the LEA’s financial records, the activity should be reported in General Fund 01 with Finance Code 301, Extracurricular Activities, and Fund Balance Account 401, Restricted/Reserved for Extracurricular Activities.

Is board action required to move the student activities from not under board control to under board control within the General Fund 01?

MDE encourages the LEA’s board to adopt and acknowledge the accounting responsibility for the student activities, effective July 1, 2019. If there are current district policies governing student activities not under board control, the board policies will need to be updated and adopted by the board to reflect changes in statute and accounting practices.
Student Activities Currently Not Under Board Control
Prior to FY 2020

How does the LEA transfer the student activity funds not under board control on July 1, 2019?

LEAs will need to review each student activity account not under board control to determine whether the activity belongs within the General Fund 01, Custodial Fund 18 or should not be part of the district’s financial system (i.e., outside organizations such as Booster Clubs). This analysis should include any accruals (accounts receivable, accounts payable, unearned revenue, prepaids, etc.) to properly account for prior year-ending balances. On July 1, 2019, the prior year-ending balance may require a restatement of June 30, 2019, ending balances in the district’s financial statements. Consult with your auditor.

If the student activities not under board control does not represent a fiduciary activity, it should be recorded in General Fund 01, Fund Balance Account 401, Restricted/Reserved for Extracurricular Activities. If the student activities not under board control does represent a fiduciary activity, it should be recorded in Custodial Fund 18. Districts may, for local purposes, choose to have sub-accounts within the fund balance for each student activity (i.e., student council, chess club or band). Consult with your auditor if the activity does not represent a general fund activity or fiduciary fund activity.

What can be done with obsolete student activity accounts (i.e., senior class graduates)?

This is addressed through the Activity Purpose Summary or equivalent, which can be found in UFARS Manual Chapter 14.

How would LEAs handle student organized dances (i.e., prom)?

The answer will depend upon board policy and fundraising activity. There may be a blend between Program Code 298 with Finance Code 000 and/or Program Code 298 with Finance Code 301. For example, students may have fundraising activities that will pay for the prom as a whole and a portion of the fundraising activity would be used to pay for disc jockey (DJ) services. The DJ expenditures would be recorded in General Fund 01 using Program Code 298 with Finance Code 301 Extracurricular Activities. The additional prom expenditures could be recorded in Finance Code 000 or Finance Code 301.

Student Activities Currently Under Board Control
Prior to FY 2020

How does GASB 84 affect LEAs with student activities currently under board control?

Even student activities that are currently under board control will be impacted by GASB 84. All student activities must be reported in General Fund 01. The student activities will be required to use General Fund 01, Finance Code 301 and Fund Balance Account 401, which is a restricted/reserved fund balance account. Therefore, the districts will need to reclassify beginning fund balances into the restricted/reserved account if they were previously reported as committed or assigned fund balances in the General Fund 01, effective July 1, 2019.

An analysis of the effect on beginning fund balance/net position should be performed for those LEAs who previously reported the assets of student activity accounts that were offset by a liability indicating it was owed to the activity when there was no specific liability (not allowed under GASB 84).
Student Activities Currently Under Board Control

How does the LEA reassign the student activity funds under board control on July 1, 2019?
The LEA should follow their policies and procedures on how to reassign from Committed Fund 461 or Assigned Fund 462 within the General Fund 01 to General Fund 01, Fund Balance Account 401, Restricted/Reserved for Extracurricular Activities. LEAs may, for local purposes, choose to have sub-accounts within the fund balance for each student activity (i.e., student council, chess club or band).

UFARS Overview Summary

Questions?

MDE Financial Management Contacts

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

Contact the MDE IT-Helpdesk for technical questions or problems with the MDE website (MDE.helpdesk@state.mn.us).
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Beth Tomlinson
Electronic Data & Reporting Systems (EDRS) Supervisor
Jeff Berens
State Aid/Vehicle Purchases/Special Pupils

Michelle Jones
Tuition Billing Adjustment Calculations
Michelle Carey
ListServ Distribution/Non-Public Fall Report

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651-582-8456
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SERVS Financial
How to gain access and use SERVS Financial – mde.servsfinancial@state.mn.us
Error messages and instructions when using SERVS – mde.servs@state.mn.us

MARSS Student Reporting
Minnesota Automated Student Reporting System (MARSS)
contact: Marss@state.mn.us

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

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

Data Submissions (EDIAM)
MDE User Access – useraccess.mde@state.mn.us

Thank you!
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