

There are two ways to enter data into the template.

- 1) Using your accounting software, run a report for each of the below categories. Dump that report onto an Excel spreadsheet and copy that spreadsheet onto appropriate template worksheet. Adjust the formulas on the "Operating Statement" to connect to the correct cells on each template worksheet.
- 2) Zero out the data on each work sheet and enter the amounts for your district.

Note: To avoid problems it is recommended that you do not modify the layout on either summary page or the operating statement.

The template remains in the draft stage. Please forward any suggestions you might have to tom.berge@minnetonka.k12.mn.us

Explanation of UFARS alignment:

Operating Fund:

Revenue:

All funds cross-walked to Fund 01.

Except for revenue provided by an operating referendum, which is set out separately, the revenue section of the report is not changed.

Expenses:

Teaching and Learning

- All funds cross-walked to Fund 01
- Include Program 050
- Include Programs 200 – 799
- Exclude Operating Capital (old Fund 05)
- Exclude Transportation (old Fund 03)

General and Administrative Costs:

- All funds cross-walked to Fund 01
- Include programs 000-199, excluding program 050
- Include programs 900-999

Building and Grounds:

- All funds cross-walked to Fund 01
- Include programs 800-899
- Prorate total cost for Buildings and Grounds based on a square footage basis allocating a portion to Teaching and Learning and to General and a portion to General and Administrative Expenses.

Transportation:

- All funds cross-walked to Fund 01
- This one is a bit tricky... this one will depend upon the chart of accounts used by the local district. In Minnetonka all transportation costs have been accounted for in Fund 03.

Operating Capital:

- All funds cross-walked to Fund 01
- Like Transportation, this one will depend upon the chart of accounts used by the local district. In Minnetonka all Operating Capital costs have been accounted for in Fund 05.
- Deduct the cost of instructional lease payments and charge that directly to Teaching and Learning.
- Prorate the balance of Operating Capital Expenditures based on a square footage allocation to Teaching and Learning and to General and Administration. (Note: This is an expedient way to allocate the costs. If you have a better way to allocate the costs, please feel free to make that allocation.