Memorandum

Please pass this to your district administrator for nonpublic pupil aids

To: School District Superintendents

From: Greg Søgaard, Education Finance Specialist, Division of School Finance

Date: January 25, 2019

Subject: Nonpublic Pupil Aids; Promulgation of Fiscal Year 2020 Program Rates of Entitlement and Pupil Reporting Procedure

Reference: (a) Minnesota Rules, chapter 3540.

1. Information: In accordance with the procedures set forth in reference (a), public school districts are reimbursed for expenditures incurred in providing pupils the instructional materials and pupil support services required by reference (b), when those pupils are attending a nonpublic school (includes home schools), which are established and operating within the district's boundaries.

2. Purpose: The purpose of this letter is to promulgate the fiscal year 2020 rates of entitlement.

3. Authorized Rates of Entitlement:
   
   a. The authorized rates of entitlement per eligible pupil to be used in computing district allotments for nonpublic pupil aids for school year 2019-20 are as follows:

   - Textbooks, Standardized Tests, and Individualized Instructional Materials: $83.51
   - Pupil Health Services: $81.19
   - Secondary Pupil Guidance and Counseling Services: $272.08

   b. Rates may be readjusted on or about October 15 when the actual appropriation and program participation figures are known.

4. Pupil Reporting Procedure: The following procedure applies to all nonpublic pupils, including those attending "home schools."

   a. Pupil Requests: The Pupil Request Forms should be duplicated and forwarded to the nonpublic school administrator for distribution to the students at the beginning of the school year. These Request Forms must be completed and filed on behalf of the student sometime after school starts in the fall but no later than September 15, 2019.
b. **Student Report** (ED 01650-32): Pupil Requests, signed on or before the September 15 deadline, must be summarized by the nonpublic school (or home school) officials on the **Student Report Form ED 01650-32** and submitted to the public school district by **October 1, 2019**.

c. **District Report**: The district shall forward the **Program Report for Nonpublic Aids** with a copy of the **Student Report (ED 01650-32)** received from each of the nonpublic schools (or home schools) attached, to the department by **October 15, 2019**.

5. **Deadlines**: The importance of the timely submission of program data cannot be overemphasized.

a. A parent's request for services or materials made after the September 15 deadline is not eligible for reimbursement. However, the late administrative reporting of an eligible request, properly executed, may be accommodated under extenuating circumstances if approved by the department.

b. Accurate and complete reporting on the dates specified is essential to the effective administration of this program. Advance payments for district reports received by October 15, 2019, will be made on November 30, 2019.
2019-20 PROGRAM REPORT FOR NONPUBLIC PUPIL AIDS

TO: Minnesota Department of Education
     Division of School Finance
     1500 Highway 36 West
     Roseville, MN 55113

FROM: Superintendent

District Name and Number: _________________________________

DATE: _________________________________

SUBJECT: Nonpublic Pupil Aids

The enclosed Pupil Reports (ED-01650-32) from the nonpublic schools and home schools in this district, showing the **actual** count of nonpublic pupils eligible to receive nonpublic materials and pupil support services during the 2019-2020 school year, are forwarded for the computation of the Nonpublic Pupil Aids that may be authorized by this district.

In addition to the loan of textbooks, standardized tests, and individualized instructional materials; the following district pupil support service programs are available in the district.

<table>
<thead>
<tr>
<th>Pupil Support Service</th>
<th>District Program</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Is Available</td>
</tr>
<tr>
<td>Health Services</td>
<td>☐</td>
</tr>
<tr>
<td>Secondary Guidance/</td>
<td>☐</td>
</tr>
<tr>
<td>Counseling Service</td>
<td></td>
</tr>
</tbody>
</table>

Signature of Superintendent

Date

Enclosures
REQUEST FORM FOR
TEXTBOOKS, STANDARDIZED TESTS, AND
INDIVIDUAL INSTRUCTIONAL MATERIALS

School Year Ending June 2020

The State of Minnesota has authorized local public school districts to loan textbooks, standardized tests, and individualized instructional materials to pupils attending a nonpublic school, (includes home schools), established and operating within the school district boundaries. These materials must be secular in nature, designed primarily for individual use by the pupil in a particular class or program in the school the pupil regularly attends, and must be requested by, or on behalf of, the pupil no later than SEPTEMBER 15, 2019.

Please indicate, by placing an "X" in the appropriate box below, whether or not you request these items this school year.

Pupil's Name: ___________________________ Grade Level: ________

Name of School: ___________________________

☐ I do request that textbooks, standardized tests, and individualized instructional materials be provided on loan to the above pupil this school year.

☐ I do not wish to request the loan of any materials this school year.

Verification of Use: I hereby verify that the textbooks and individualized instructional material requested are to be used by the pupil named above in a course of instruction in that pupil's elementary or secondary school.

_________________________ Date
Signature of Pupil, Parent, or Guardian

PLEASE RETURN SIGNED FORMS TO THE NONPUBLIC SCHOOL WHEN COMPLETED.
REQUEST FORM FOR
DISTRICT PUPIL HEALTH SERVICES

School Year Ending June 2020

The State of Minnesota has authorized local public school districts to allow pupils attending a nonpublic school, (includes home schools), established and operating within the school district boundaries, access to the existing district Pupil Health Services program. These services must be requested by, or on behalf of, the pupil no later than SEPTEMBER 15, 2019.

Please indicate, by placing an "X" in the appropriate box below, whether or not you request these items this school year.

Pupil’s Name: ____________________________ Grade Level: ________

Name of School: __________________________

☐ I do request that the district’s Pupil Health Services program be made available to the above pupil this school year.

☐ I do not wish to request Pupil Health Services this school year.

_________________________________________  __________________________
Signature of Pupil, Parent, or Guardian Date

PLEASE RETURN SIGNED FORMS TO THE NONPUBLIC SCHOOL WHEN COMPLETED.
REQUEST FORM FOR
DISTRICT SECONDARY GUIDANCE/COUNSELING SERVICES

School Year Ending June 2020

The State of Minnesota has authorized local public school districts to allow pupils attending a nonpublic school, (includes home schools), established and operating within the school district boundaries, access to the existing district Secondary Pupil Guidance and Counseling Services program. These services must be requested by, or on behalf of, the pupil no later than SEPTEMBER 15, 2019.

Please indicate, by placing an "X" in the appropriate box below, whether or not you request these items this school year.

Pupil's Name: ___________________________________________ Grade Level: _________

Name of School: ____________________________________________________________________

☐ I do request that the district's Secondary Pupil Guidance and Counseling Services program be made available to the above pupil this school year.

☐ I do not wish to request Secondary Pupil Guidance and Counseling Services this school year.

__________________________________________________________  __________________________
Signature of Pupil, Parent, or Guardian                                          Date

PLEASE RETURN SIGNED FORMS TO THE NONPUBLIC SCHOOL WHEN COMPLETED.
### NONPUBLIC SCHOOL IDENTIFICATION INFORMATION

- **Nonpublic School Name:** [Blank]
- **Nonpublic School Number:** [Blank]
- **Public School District Number:** [Blank]
- **Address of Nonpublic School:** [Blank]
- **City:** [Blank]
- **Zip Code:** [Blank]
- **Name of Nonpublic School Principal:** [Blank]
- **Telephone Number:** [Blank]
- **Email Address:** [Blank]
- **Name of Nonpublic School Contact Person (if other than above):** [Blank]
- **Telephone Number:** [Blank]
- **Email Address:** [Blank]

### PARTICIPATION OF ELIGIBLE PUPILS

**THE NUMBERS OF STUDENTS REPORTED BELOW ARE BASED ON (Check One):**
- □ ESTIMATED COUNTS
- □ ACTUAL COUNTS

For each Program Element in which you wish to participate, provide the number of students, by student grade level, that are eligible to receive service. To be eligible, the students must be enrolled on or before September 15, and must request (in writing) the service desired. Weight each student count as indicated and enter totals for each Program Element. If there are no requests for a service, or if a service will not be offered, please indicate nonparticipation by checking the box provided.

### PROGRAM ELEMENT

<table>
<thead>
<tr>
<th>TEXTBOOKS, INDIVIDUALIZED INSTRUCTIONAL MATERIALS AND STANDARDIZED TESTS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Element</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>□ NONPARTICIPATION:</td>
</tr>
<tr>
<td>The nonpublic school identified above does NOT wish to participate in this program element.</td>
</tr>
<tr>
<td>*All day/Everyday ONLY</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>HEALTH SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Element</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>□ NONPARTICIPATION:</td>
</tr>
<tr>
<td>The nonpublic school identified above does NOT wish to participate in this program element.</td>
</tr>
<tr>
<td>*All day/Everyday ONLY</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Guidance/Counseling (Number of Participants by Grade Level)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Element</strong></td>
</tr>
<tr>
<td>□ NONPARTICIPATION:</td>
</tr>
<tr>
<td>The nonpublic school identified above does NOT wish to participate in this program element.</td>
</tr>
</tbody>
</table>

### CERTIFICATION

I hereby certify that the students reported above meet the conditions of eligibility as prescribed by Minnesota Statutes 123B.40 – 123B.48, and that the above school is located within a public school district in which the public schools provide the services indicated to students of the same grade levels. All of the information provided above is true and correct to the best of my belief and knowledge.

Signature – Head of School/Responsibility __________________________

Date __________________________
DEPARTMENT OF EDUCATION

EDUCATION AIDS FOR
NONPUBLIC
SCHOOL STUDENTS

NONPUBLIC PUPIL AID PROGRAM

February 2019

Division of School Finance
1500 Highway 36 West
Roseville, MN 55113

651-582-8779
Fax: 651-582-8878

mde.funding@state.mn.us
http://education.state.mn.us
EDUCATIONAL AIDS FOR NONPUBLIC SCHOOL CHILDREN

This program was established and is governed by the provisions in Minnesota Statutes Section 123B.40 through Section 123B.48 and the Rules of the State Board of Education, Chapter 3540.

Program Overview

1. A pupil, attending a nonpublic school or home school established and operating within the boundaries of a public school district, may request the district to:
   a. provide the textbooks, individual instructional materials, and standardized tests required by that pupil's course of study;
   b. include the pupil in the district's Pupil Health Service Program;
   c. include the pupil in the district's Secondary Guidance and Counseling Program.

2. The school district is required to:
   a. Loan to the pupil the educational materials requested that are available for issue.
      1) If the materials requested are not available, the district is to acquire only those materials that meet the requisites of eligibility prescribed in statute or rule. Appendix A describes the educational materials eligible for acquisition.
      2) The acquisition of materials may be constrained to ensure that the costs incurred by the district in acquiring the educational materials to be loaned do not exceed the annual per pupil limit promulgated by the department.
   b. Allow the pupil to participate in the pupil support service program requested if the program is available in the district.
      1) Secondary guidance and counseling services may be provided at a public school, nonpublic school or neutral site.
      2) The level of service or the frequency of participation may be constrained to ensure that the costs incurred by the district in providing such service do not exceed the annual per pupil limit promulgated by the department.
   c. The department reimburses costs incurred by the district and reported in accordance with the Uniform Financial Accounting and Reporting Standards (UFARS) manual. The reimbursed amount in any of the three program components listed in paragraph 1 may not exceed the per pupil limit computed for that component. The per pupil limit in each program component is based on the statewide average expenditure per public school pupil for the materials or services provided by that component.

Program Administration

1. Program administration is accomplished in three operational phases. These phases are depicted in a workflow diagram in Appendix C and are outlined in the following description.
   a. Phase I—Planning: This phase commences annually in March.

   Dissemination of program information -- The department promulgates the statewide average per pupil rates to be used in computing a nonpublic school's maximum allotment for the following school year and forwards the forms necessary for program administration.
Annual consultation – During the period commencing April 1, districts anticipating nonpublic requests for educational materials and/or pupil support services the following school year consult with appropriate nonpublic school administrators to:

1) Solicit program input, including fall enrollment estimates and expected material and support service requirements;

2) Specify the assignment of program tasks to be performed by the public and nonpublic staff personnel assigned;

3) Review and analyze program procedure, maximum funding allotments, existing material inventory, and other relevant program information;

4) Develop a list of eligible materials to be acquired over the summer for use the next school year;

5) Confirm the support service components, level of service, and site location to be used in providing eligible services; and

6) Establish district-staffing requirements.

Acquisition of material – Materials are acquired in time to ensure their availability for loan when requested during the school year. The resulting district expenditures are charged to the fiscal year the materials are first intended for loan to nonpublic pupils.

b. Phase II – Program Approval – This phase commences at the start of the nonpublic school year.

Pupil requests – A pupil request for educational materials, and/or pupil support services, is made at the beginning of the school year on the form specified by the department and made available through the nonpublic school administrator.

1) A valid pupil request is one that is completed and signed on or before September 15 and filed with the nonpublic school administrator.

2) The final date for filing a pupil request for eligible materials and/or services is September 15 or the school year for which such request is sought; except that, whenever such a final date falls on a non-school day, the final date for filing a pupil request becomes the next succeeding day that school is in session. The district may not accept pupil requests that are filed after the applicable final date prescribed.

Pupil report – Pupil requests received by September 15 are tallied and the count recorded on the Pupil Report form (ED-01650 series) by the nonpublic school administrator. The completed Pupil Report forms are forwarded to the servicing district by October 1.

District letter report – The servicing district assembles a copy of the Pupil Report form received from each of the nonpublic schools and forwards them with a cover letter to the department by October 15.

Maximum allotment – Upon receipt of the district letter forwarding the Pupil Report forms, maximum allotments by program component for each nonpublic school and home school in that district are computed by multiplying the number of valid pupil requests reported by that school times the per pupil rate for that component. The district's maximum allotment is an amount equal to the sum of the allotments of each of the schools.

Preliminary program entitlement – The district's preliminary program entitlement is equal to an amount 1.05 times the district's maximum allotment. This includes a compensating amount to offset the district's cost of administering the program.
Advance payment – No later than November 30, the department forwards to the district:

1) A program statement that details the computation of the maximum allotment for each of the nonpublic schools and home schools reported by the district and the district’s preliminary program entitlement; and

2) An advance payment equal to the current year aid payment percentage of the estimated entitlement for the current fiscal year.

Phase III – Final Payment – This phase begins on the August 15 following completion of the school year.

District expenditures – The district forwards to the department the required unaudited financial statement for the preceding year. This is the UFARS tape report of expenditures required by statute.

Reimbursement computation – Upon receipt of the district’s UFARS tape, the department extracts those expenditures reported by the district as having been incurred in providing educational materials and pupil support services to nonpublic pupils. These reported expenditures are totaled by program component and compared to the district’s maximum allotment for each component. The lesser amount of the two is the reimbursement allowed for that component. The sum of these amounts is the district’s computed reimbursement for program services.

Final program entitlement – The district’s final program entitlement is equal to an amount 1.05 times the district’s computed reimbursement. This includes a compensating amount offsetting the district’s cost of administering the program.

Final adjustment payment – No later than October 21, the department forwards to the district:

1) A reimbursement computation summary that details the computation of the district’s final program entitlement; and

2) A final adjustment payment equal to 100% of the district’s final program entitlement minus the total of any program payments made to date.

2. In addition to the operational phases of administration, the following general administrative procedures are applicable.

a. Material Control

Inventory – The servicing district maintains an inventory record of the materials acquired for program use and ensures that the inventory is visually inspected annually. Whenever material in inventory is removed from use, the date and reason for removal is noted in the inventory record. Materials are removed from use whenever:

1) The material is determined surplus to district need,

2) The material is lost or its physical condition precludes reissue, or

3) The material exceeds its predetermined term of useful life. In general, the established term or useful life for eligible materials is not less than that indicated below.

   a) Textbooks and hardbound materials...........................................5 years
   b) Workbooks.................................................................1 year
   c) All other eligible materials ...........................................3 years

Disposition – Program materials removed from use may be disposed of at the discretion of the district board in any manner deemed appropriate.
b. Records and Reports

*Maintenance of records* – A district maintains adequate written records to prove its entitlement to whatever amount of reimbursement it receives under this program for any fiscal year. Upon request, the district may be required to make program records available to the commissioner for the purpose of examination or audit.

*Retention of records* – Expect for the materials inventory record, which is maintained for five years, a district retains all the records generated in the administration of the program until the later of the following occurs:

1) Three years after the end of each fiscal year for which funds were received, or

2) If the records have been questioned on audit or review, until the question is finally resolved and the necessary adjustments to payments have been made.

*Reports* – Accurate and complete reporting on the dates specified is essential to the effective administration of the program.

1) Each district submits the reports and information as the Commissioner of Education may reasonable require, thereby determining the amounts payable to the district.

2) Reports submitted after the date due are forwarded with a cover letter explaining the circumstances causing the late submission. The late report may be accommodated under extenuating circumstances and the state reimbursement adjusted accordingly upon approval of the commissioner.
APPENDIX C

AID TO NONPUBLIC PUPILS
Program Year 2019-20

Phase I – PLANNING

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>DISTRICT</th>
<th>NONPUBLIC SCHOOL</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 2019</td>
<td>Redistribute to each NPS.</td>
<td>Provide estimated fall count of participating pupils to district no later than April 1.</td>
</tr>
<tr>
<td>1. Forward to district.</td>
<td>1. Pupil Request Forms</td>
<td></td>
</tr>
<tr>
<td>2. Forms</td>
<td>2. Pupil Report Forms</td>
<td></td>
</tr>
<tr>
<td>a) Pupil Request</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b) Pupil Report</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c) Application Letter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sets up consultation meetings with NPS.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Phase II – PROGRAM APPROVAL

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>DISTRICT</th>
<th>NONPUBLIC SCHOOL</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 15, 2019</td>
<td>1. Forwarded pupil reports.</td>
<td>October 1, 2019</td>
</tr>
<tr>
<td></td>
<td>1. Attach a copy of pupil report from each NPS.</td>
<td>1. Collect and tally pupil request forms.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Complete and submit pupil report (actual report).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>November 30, 2019</td>
<td>Advance Payment $$$</td>
<td></td>
</tr>
<tr>
<td>1. Maximum allocation calculated.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Make advance payment.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Phase III – FINAL PAYMENT

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>DISTRICT</th>
<th>NONPUBLIC SCHOOL</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 2020</td>
<td>Forwarded UFARS tapes reporting nonpublic expenditures.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Texts/Texts/Materials</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Health Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Guidance and Counseling</td>
<td></td>
</tr>
<tr>
<td>October 2020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement Summary</td>
<td>Final Payment $$$</td>
<td></td>
</tr>
<tr>
<td>1. Compute total reimbursement due.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Adjust for administrative costs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Make final payment.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
EDUCATIONAL MATERIALS ELIGIBLE FOR ACQUISITION

Educational materials are divided into three general categories: textbooks, individualized instructional materials, and standardized tests. To be eligible for acquisition by the district for loan to the nonpublic pupil, educational materials must meet the following requisites of eligibility.

General conditions of eligibility – Eligible materials are:

1. Secular, neutral, nonideological, and not capable of diversion for religious use.

   As used in this sense, secular, neutral, and nonideological means such items would not be regarded as religious, spiritual, or sacred, in content or form and would be considered to present events, facts, and theories that pertain to religion or religious doctrine in an impartial manner.

2. Designed primarily for individual pupil use to attain educational objectives in a particular class or program in the school the pupil regularly attends; and/or cooperative learning group; and

3. Available and of benefit to Minnesota public school pupils.

Textbook – A textbook is any book, workbook, manual, or book substitute, including electronic books as well as other printed materials delivered electronically provided to each pupil for the individual use of that pupil as a principle source of study in a given class or program.

Individualized instructional materials – Individualized instructional materials are those educational materials, in addition to textbooks, which are used as a complementary source of study in a given class or program and are available for the individual use of each pupil in the class or program.

a. Examples of materials eligible for acquisition – Educational materials meeting the general conditions of eligibility and falling into any of the following groups of material are considered to be eligible for acquisition as individualized instructional materials.

   Published materials; periodicals; documents; pamphlets; photographs; reproductions; pictorial or graphic works; filmstrips; prepared slides; prerecorded video programs; prerecorded tapes, cassettes and sound recordings; manipulative materials; desk charts; games; study prints and pictures; desk maps; models; learning kits; blocks or cubes; flashcards; individualized multimedia systems; prepared instructional computer software programs; choral and band sheet music; electronic books and other printed materials delivered electronically; CD-ROM; software and other educational technology. See Appendix B.

b. Examples of materials NOT eligible for acquisition – Classroom supplies consumed in the normal instructional process, educational materials intended for general classroom use rather than individual use, instructional equipment, and teacher’s aids are items not considered eligible for acquisition under this program.

Examples of such ineligible materials include: Instructional supplies such as blank tapes, blank cassettes, blank videotapes, blank computer diskettes, unexposed film, writing paper, construction paper, notebooks, thumbtacks, chalk, erasers, ink, paste, scissors, pencils, pens, crayons, chemicals, duplicating fluids, blackboards, wall maps, wall charts, processed 16mm movie film, instructional equipment, library books, or other reference materials.

Standardized tests – This category includes the standardized tests and scoring services available from commercial publishing organizations and which are in use in the public schools of Minnesota to measure the progress of pupils in secular subjects.
MEMORANDUM

To: School District Superintendents

From: Tom Melcher, Director
Division of School Finance

Date: August 1, 2012

Subject: 2012 Nonpublic Pupil Aid Legislation

Laws of Minnesota for 2012, Chapter 144 expands the list of items eligible for purchase under the textbook / individualized instructional material/cooperative learning material component of the Nonpublic Pupil Aid program under Minn. Stat. § 123B.41.

Beginning in FY2013, nonpublic pupil aid funds may be used to purchase "software or other educational technology, including "software, programs, applications, hardware, and any other electronic education technology". All items must be secular, neutral and nonideological material used by, or of benefit to Minnesota public school pupils. Eligible materials must be designed primarily for individual pupil use or use by pupils in a cooperative learning group in a particular class or program.

The intent of the Nonpublic Pupil Aid program as outlined in Minn. Stat. § 123B.40 is for every school pupil in the state to share equitably in education benefits. The funding and eligibility for participation in the aid program is on a per pupil basis. Eligible products must be purchased in quantities that insure each student or each cooperative learning group has their own copy. Site licenses do not meet this requirement as they do not guarantee that each student or cooperative learning group is treated equitably.

Minn. Stat. § 123B.42, subd. 2 requires that the title to textbooks, individualized instructional/cooperative learning materials, and standardized testing materials must remain in the servicing district. Possession or custody may be granted or charged to administrators of the nonpublic school attended by the nonpublic school pupil or pupils to whom the eligible items are loaned.

Due to the variety of licensing and ownership restrictions attached to electronic educational technology, servicing districts will be required to register as the owner/user of the products loaned to participating nonpublic pupils.

Questions concerning this legislation should be directed to Greg Sogaard, Education Finance Specialist, School Finance Division, at (651) 582-8658, or greg.sogaard@state.mn.us.