

**BEMIDJI AREA SCHOOLS
BEMIDJI, MINNESOTA**

DATE: SEPTEMBER 20, 2021

TO: BOARD OF EDUCATION

FROM: KRISI L. FENNER, CPA, DIRECTOR OF BUSINESS SERVICES

**SUBJECT: RESOLUTION REGARDING ALLOWABLE FUND BALANCE
TRANSFERS FOR FISCAL YEAR 2020-2021**

___ introduced the following resolution and urged its adoption:

**RESOLUTION REGARDING ALLOWABLE FUND BALANCE TRANSFERS
FOR FISCAL YEAR 2020-2021**

WHEREAS, Minnesota Laws 2020, Chapter 116/House File 4415, Article 3 Section 8, Subdivision 1, which stated in part:

“Section 8. FUND TRANSFERS; FISCAL YEARS 2020 AND 2021 ONLY. Subdivision 1. Fund and account transfers allowed. Notwithstanding Minnesota Statutes, section 123B.80, subdivision 3, for fiscal years 2020 and 2021 only, a school district, charter school, or cooperative unit may transfer any funds not already assigned to or encumbered by staff salary and benefits, or otherwise encumbered by federal law, from any accounts or operating fund to the undesignated balance in any other operating fund...”

WHEREAS, a fund transfer is allowed if the transfer meets the criteria set forth in Section 8 of Minnesota Laws 2020, Chapter 116/House File 4415, Article 3:

1. The transfer does not increase state aid obligations to the district or result in additional property tax authority for the district or charter school.
2. A transfer is limited to the operating funds of a district or charter school.
3. A school board must approve a fund transfer by the fiscal year reporting deadline.
4. A district or charter school must maintain accounting records for the purpose of this Executive Order that are sufficient to document both the specific funds transferred and use of those funds. Such accounting records are subject to auditor review.
5. Any execution of this flexibility must not interfere with or jeopardize funding per federal requirements.
6. Any transfer must not interfere with the equitable delivery of distance learning or social distancing models

WHEREAS, the School Board of Bemidji Public Schools, Independent School District 31, has determined that that the criteria identified under Section 8 have been satisfied for a fund transfer pursuant to Minnesota Laws 2020, Chapter 116/House File 4415, Article 3;

Transfer of Funds Request under Minnesota Laws 2020, Chapter 116/House File 4415, Article 3 Section 8

Please submit this form with attachments via email to MDE.UFARS-Accounting@state.mn.us.

District Information

District Name: BEMIDJI AREA SCHOOLS
District Number: 0031
District Type: 001

Superintendent's Name: TIM LUTZ
Fiscal Year: FY2021

Requested Amount of Transfer: \$ 270,000

	Fund	Program Code	Finance Code	Balance Sheet Reserve Account Number	Balance Sheet Reserve Name	Funding Statute
To:	01	000	000	422	UNASSIGNED	
From:	01	000	316	403	Staff Development	Minn. Stat. § 122A.61, subd. 1

Summarize the intended purpose and uses of the transferred funds (Please be specific):

Excess funds transferred from Staff Development to General Fund to cover the cost of administrative and administrative support time dedicated to COVID-19 related activities during the FY20-21 school year.

The following must be attached:

- Copy of the board resolution stating the fund transfer must not interfere with the equitable delivery of distance learning or social distancing models.
- Copy of the board minutes documenting adoption of the board resolution (above) and board approval for the transfer of funds in the amount of this application.

Verification of Information

I hereby verify that the information provided on this form is true and accurate to the best of my knowledge.

Superintendent – Signature

Date

Board Chair or Board Designee – Signature

Date