



## Memorandum

**Date:** January 2, 2018

**To:** Jenifer Loon, Chair, House Education Finance  
Peggy Bennett, Vice Chair, House Education Finance  
Jim Davnie, Ranking Minority Lead, House Education Finance  
Carla Nelson, Chair, Senate Education Finance  
Eric Pratt, Vice Chair, Senate Education Finance  
Charles Wiger, Ranking Minority Lead, Senate Education Finance

**From:** Adosh Unni, Government Relations Director

### **RE: School District Revenue Reporting under MS 123B.75, Subdivision 9**

MS 123B.75, subdivision 9, authorizes the commissioner of education to specify the fiscal year or years to which the revenue from any aid or tax levy is applicable if Minnesota Statutes do not so specify. The commissioner must report to the chairs and ranking minority members of the House of Representatives and senate committees with jurisdiction over education finance by January 15 of each year any adjustments under this subdivision in the previous year.

This memorandum is to notify you that no adjustments to school district revenue recognition were made under this statute for fiscal year 2018. Questions concerning this provision may be directed to Tom Melcher, School Finance Director, at 651-582-8828 or [tom.melcher@state.mn.us](mailto:tom.melcher@state.mn.us).

Cc: Legislative Reference Library, Revisor of Statutes