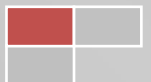


Health and Safety

Common allowable expenditures

This is a list of common allowable and non-allowable Health & Safety expenditures as indicated in the 2009 Health & Safety Policy Letter distributed by the Minnesota Department of Education.



This is a list of common allowable and non-allowable Health & Safety expenditures as indicated in the 2009 Health & Safety Policy Letter. Items are **listed** by **Finance Code**. You should review the complete H&S policy letter for more information. Please note that this is **NOT** all-inclusive!

FIN CODE	DESCRIPTION	ALLOWABLE	NON-ALLOWABLE
347	Playground	<ul style="list-style-type: none"> Impact attenuating surfacing (max \$12/sq ft—when entering this project, you must list the square footage of the playground) Correct but not replace unsafe outdoor playground equipment (based on certified playground inspector’s NPRA inspection must list inspector’s name and number) Sealing of wooden play sets which might leach CCA (chromate copper arsenate) 	<ul style="list-style-type: none"> Replacement of outdoor playground apparatus Playground fences/signage ADA issues
347	Swimming Pools	<ul style="list-style-type: none"> Costs incurred to bring pools up to code per MN Rule Chapter 4717 (must list MDH inspection order code number and description) “Abigail Taylor Pool Safety Act” requirements 	<ul style="list-style-type: none"> Pool operational expenses Depth correction Pool mats/non-slip flooring
347	Bleachers	<ul style="list-style-type: none"> Only bleachers cited by building code officials based on MS 16B.616 are eligible for funding. (must list official’s name and id number) For replacement official must identify replacement and cost to replace must be higher than repair Bleacher re-inspection (required every five years) Choral risers guards 	<ul style="list-style-type: none"> General repair Expenses due to normal wear/tear Portable bleachers Casters Choral risers
347	OSHA Physical/ Electrical Hazards	<ul style="list-style-type: none"> Correcting OSHA physical/electrical hazards, including those related to potential arc flash, identified by OSHA or mock-OSHA inspection if clearly linked to specific standard. Replacement considered ONLY after MDE scrutiny and validation by Management Assistance personnel Ladders (to replace those that don’t meet OSHA standards) Elimination of extension cords as permanent wiring Emergency eyewash stations/showers Welding curtains/screens 	<ul style="list-style-type: none"> Corrections not linked to a specific standard General Duty Clause violations

Fin Code	Description	Allowable	Not-Allowable
347	Elevator Hydraulic Cylinder	<ul style="list-style-type: none"> Removal of leaking pre-1973 single bottom hydraulic elevator cylinders and abatement of leaked fluid is allowable 	<ul style="list-style-type: none"> Replacement of the cylinder
347	Elevator/Lift Inspections	<ul style="list-style-type: none"> Cost of elevator/lift inspections only 	<ul style="list-style-type: none"> Repair/replacement of elevators/lifts Maintenance costs or contracts
347	Mechanical/Power Equipment Safety Modification	<ul style="list-style-type: none"> Replacement/repair of equipment with unsafe design/operation IF done to meet OSHA standards or MDE Best Practices Manual. (Machine guarding funding requires machine guarding training certification number by school employee to be listed on H&S website) 	<ul style="list-style-type: none"> General maintenance repair/replacement
347	Ergonomics	<ul style="list-style-type: none"> None 	<ul style="list-style-type: none"> All
347	Food Code	<ul style="list-style-type: none"> Costs to support MDH Food Code requirements and improvements (must list MDH inspection order code number and description) MDH inspections Costs to comply with HACCP (ONLY if listed as MDH orders) Staff training (only under Fin Code 352) 	<ul style="list-style-type: none"> Operational expenses Kitchen licenses/certification costs Cafeteria tables
347	Metal Halide Lighting	<ul style="list-style-type: none"> If Type R bulbs are used- replacement of open or wire grid fixtures with enclosed fixtures Replacement of non-self-extinguishing "R" type high intensity metal halide and mercury vapor light bulbs used in open or wire grid fixtures 	<ul style="list-style-type: none"> All other forms of lighting Outdoor lighting Energy Saving projects
347	Temperatures in Kitchens/Other Spaces	<ul style="list-style-type: none"> Costs to maintain temperatures in work areas where "moderate" or greater levels of work are performed (such as kitchens; dishwashing areas, etc.) Increasing airflow to levels necessary under State Mechanical Code. 	<ul style="list-style-type: none"> Air conditioning
347	Gym	<ul style="list-style-type: none"> Safety straps for BB hoops (initial installation) Inspection of basketball hoists 	<ul style="list-style-type: none"> Impact mats at ends of gym Maintenance of safety straps or BB hoists

Fin Code	Description	Allowable	Not-Allowable
347	Maintenance	<ul style="list-style-type: none"> • Genie lifts (as replacement for unsafe ladders) • Screens/guards for skylights 	<ul style="list-style-type: none"> • Lift rental/lease costs • Costs of eliminating skylights
347	Personal Protective Equipment (PPE)	<ul style="list-style-type: none"> • PPE used by staff/students in areas of industrial arts, fine arts and science (safety glasses/goggles, face shields, gloves, welding helmets, flame retardant clothing, hard hats, safety vests, aprons, respirators, fall protection, etc.) • PPE used by employees in hazardous areas • PPE for NFPA 70E • PPE for bird flu pandemic for staff only (gloves, respirators, gowns) <p>NOTE: PPE purchased through H&S must be owned by the district, remain in its possession and under its control and not be used for any purpose other than allowable activities in these areas.</p>	<ul style="list-style-type: none"> • Extra-curricular protective equipment • Equipment not owned by district • Back belts • Hand Sanitizer <p>NOTE- Senate File 2575 has been introduced to make H1N1 flu prevention an eligible expense</p>
347	Parking Lots	<ul style="list-style-type: none"> • NONE 	<ul style="list-style-type: none"> • ALL (including signage)
347	Hearing Conservation	<ul style="list-style-type: none"> • Acoustical treatments or panels if Permissible Exposure Level is exceeded typically in band/gymnasiums/cafeterias 	<ul style="list-style-type: none"> • Choral shell • Voice amplification system
347	Sidewalks	<ul style="list-style-type: none"> • NONE (unless you have SFM orders for the installation of a concrete slab or sidewalk leading from an exterior door to a main walkway) 	<ul style="list-style-type: none"> • General sidewalk installation/repair • Pedestrian crossing signs
347	Appliances	<ul style="list-style-type: none"> • Commercial coffee pots IF being purchased to replace 2-prong, household coffee pots • Bowl guards for commercial mixers OR a replacement commercial mixer if the cost of the bowl guard is close to the cost of the new mixer • Garbage disposal guards • Appliances cited by the MDH Food Code Inspector 	<ul style="list-style-type: none"> •

FIN CODE	DESCRIPTION	ALLOWABLE	NOT-ALLOWABLE
349	Wood Boilers	<ul style="list-style-type: none"> Repairs to particulate-emitting (wood/coal) only boilers which emit excessive particles during normal operation (Old Smokey types) MPCA emission fees 	<ul style="list-style-type: none"> Facilities built/repared to house replacement systems Replacement of boiler unit
349	Fuel Tanks	<ul style="list-style-type: none"> Cleanup cost of petroleum product spills (submit to MN Petrofund for reimbursement – Fund expires June, 2012) Repair/removal of UST/AST Monitoring system installation Testing of UST/AST for leakage (e.g. tightness testing) 	<ul style="list-style-type: none"> Replacement of UST/ASTs Fuel oil costs for tightness testing Monitoring system maintenance
349	Hazardous/ Infectious Waste Mgmt and Disposal	<ul style="list-style-type: none"> Collection/disposal of hazardous/infectious waste (e.g. lead, sharps, old/unused science lab chemicals/waste, other hazardous chemicals, fluorescent bulbs, used oil, used filters, parts washer solvent, mercury, radioactive materials, etc.) Collection/disposal of used computer components (including packaging and transport costs) that are considered hazardous waste Payment of fees (e.g. generator fee, Tier II report) Cost to remove and dispose of moldy carpet, ceiling tiles Ceiling tiles showing water damage ONLY IF: a) water source has been fixed; and 2) only those tiles showing damage are replaced. 	<ul style="list-style-type: none"> Used computer components disposed of in a general or demolition landfill
349	Lead in Toys and Furniture	<ul style="list-style-type: none"> Lead testing costs for toys and furniture Disposal costs of toys and furniture containing lead 	<ul style="list-style-type: none"> Replacement of toys and furniture
349	Lead in Water or Paint	<ul style="list-style-type: none"> Sampling/analysis of water, paint and soil due to possible lead contamination Lead in water testing (recommended every five years and when pipes or fixtures are modified) Lead abatement ONLY if MDH/MnOSHA would cite it (must be documented and meet criteria of “regulated lead work”)—See M.S. 144.9505, Subd. 6 for new contracting entity requirements Replacement of building/facility materials if not prohibited by M.S. 123B.57 	<ul style="list-style-type: none"> *Replacement of building/facility materials prohibited under M.S. 123B.57

Fin Code	Description	Allowable	Not-Allowable
349	Copper in Water	<ul style="list-style-type: none"> • Sampling/analysis of water due to possible copper contamination • Copper abatement ONLY if MDH/MnOSHA issues orders • Replacement of building/facility materials except where prohibited under M.S. 123B.57 (e.g. beyond vapor barrier) 	<ul style="list-style-type: none"> • Replacement of building/facility materials prohibited under M.S. 123B.57
349	Local Exhaust Ventilation System	<ul style="list-style-type: none"> • Design, materials and installation of local exhaust systems and required make-up air used for purpose of controlling regulated hazardous substances • Welding ventilation • Auto parts cleaning/degreasing • Sandblasting • Wood processing/finishing, spray booth • Art-ceramic glaze firing • Kitchen/FACS food venting • Fume hoods <p>IF YOU'VE BEEN ISSUED ORDERS FROM THE STATE FIRE MARSHAL FOR LOCAL EXHAUST VENTILATION, PUT THE COST IN FIN CODE 363</p>	<ul style="list-style-type: none"> • General heating, ventilation and air conditioning • Dust collection system cleaning or repair • Ventilation system cleaning or repair
349	Radon	<ul style="list-style-type: none"> • Testing/remediation of elevated radon levels (EPA-accredited radon project designer must do design work) • Replacement of building/facility materials (except as prohibited under M.S. 123B.57) 	<ul style="list-style-type: none"> • Replacement of building/facility materials prohibited by M.S. 123B.57
349	Well Capping	<ul style="list-style-type: none"> • Properly cap abandoned well • Costs of excessive organic or inorganic repairs 	<ul style="list-style-type: none"> •
349	Boiler-Main Supply Back Flow Preventor and Flood-Prevention Floor Drains	<ul style="list-style-type: none"> • Testing and installation/replacement of suitable devices which prevent backflow of contaminated water in a boiler system to a potable source • Testing/maintaining one-way drains to prevent floodwaters from backing into buildings 	<ul style="list-style-type: none"> • Boiler inspections • Boiler repairs • Boiler safety shut-off switches

FIN CODE	DESCRIPTION	ALLOWABLE	NOT-ALLOWABLE
352	Safety Committee/AWAIR	<ul style="list-style-type: none"> Start-up and operational expenses (including member salaries, but not benefits) Expenses in implementing MN Model AWAIR Program for Schools 	
352	Kitchen Food Code	<ul style="list-style-type: none"> Kitchen staff training for Food Code Cost to write Food Safety (HAACP) plan 	
352	Asbestos Inspection	<ul style="list-style-type: none"> AHERA 3-year reinspection (due 7/2010) – DO NOT ADD IN A PROJECT FOR THIS IF THESE COSTS ARE INCLUDED WITH YOUR CONSULTANT'S HEALTH & SAFETY CONTRACT 	
352	First Aid Emergency Planning	<ul style="list-style-type: none"> Fees for CPR/First aid training for designated first aid providers (ONLY cost for trainer allowed; not salaries of employees attending training) Automatic External Defibrillators, supplies and training Equipment and supplies identified as needed for proper emergency plan operation (if specifically named in the district's emergency plan) Emergency First aid kits Pandemic flu personal protective equipment for staff only (e.g. gloves, masks, gowns) 	<ul style="list-style-type: none"> General first aid supplies such as band aids in the office/nurse/staff Nebulizers/Epi-pens/Medication Large capital items (vehicles, emergency people moving devices, remodeling/renovating spaces to accommodate emergency activities, building PA or emergency announcement systems) salaries of employees attending training Avian flu planning Contracts for nursing services Hand sanitizer & cleaners
352	Science Lab	<ul style="list-style-type: none"> Inventorying all chemicals Marking/labeling of chemical containers Time spent preparing chemicals for disposal 	<ul style="list-style-type: none"> Routine maintenance of chemicals
352	Right to Know	<ul style="list-style-type: none"> Develop/maintain written program (including MSDS management) RTK training and supplies (MSDS binders, labels, posters), cost of trainer not attendees 	<ul style="list-style-type: none"> salaries of employees attending training
352	Integrated Pest Management	<ul style="list-style-type: none"> Cost to implement Janet B. Johnson Parents' Right to Know Act (e.g. publication costs/annual notification) –capped amount per year Costs associated with pesticide use reduction 	<ul style="list-style-type: none"> Costs to apply pesticides including management contracts

Fin Code	Description	Allowable	Not-Allowable
352	HSEM	<ul style="list-style-type: none"> • Costs associated with safety program management services and functions including: hazard assessment, required training, record keeping, and program management for each area identified in Attachment 4 (asbestos, underground/above ground storage tanks, infectious waste, bloodborne pathogens, playground safety, emergency action plans, lead in water, radon, hazardous waste, community right to know, participation in OSHA/Management Assistance/insurance company inspections, AWAIR, first aid/CPR, lockout/tagout, compressed gas, employee right to know, personal protective equipment, laboratory safety, confined space, hearing conservation, respiratory protection, indoor air quality) • NFPA 70E assessment • Safety training registration fees • Minnesota Safety Council membership fees • Confined Space Supplies: Lifelines, two-way radios, etc. • IAQ: Costs related to development and implementation of IAQ plan, including IAQ coordinator activities • IAQ: Engineering, design and project management evaluation (including sampling) fees for IAQ investigation • IAQ: Assessments, investigations, inventories and support equipment not leading to the engineering or construction of a project (if intended to substantiate a H&S concern) • IAQ: Base-line studies (Activity 22) • IAQ: Evaluation of building or sub-systems for unsafe/unhealthy conditions per EPA's Tools for Schools checklists 	<ul style="list-style-type: none"> • Crisis Management planning • Transportation/Bus driver drug and alcohol prevention program and activities • Type III vehicle training • Background checks • Cell phones • Contracts for nursing services

Fin Code	Description	Allowable	Not-Allowable
352	H&S Management Assistance	<ul style="list-style-type: none"> Funding for H&S Management Assistance professionals 	<ul style="list-style-type: none"> H&S MA cannot do other H&S work in the district
352	Computer-based Mgmt Support Programs	<ul style="list-style-type: none"> Computer-based management support programs used for H&S mgmt and record keeping. (If program uses a program that does H&S and facilities support, must apportion costs). Data entry costs and periodic software upgrades to keep system current for H&S portion ONLY 	<ul style="list-style-type: none"> Computer-based management support programs used for facilities support. (If using BOTH, must apportion costs) Non-H&S maintenance/entry costs
352	Hearing Conservation	<ul style="list-style-type: none"> Audiometric testing equipment Sound level meters Annual audiograms for employees exposed to high noise levels (e.g. band instructors, wood shop/ag shop instructors) 	<ul style="list-style-type: none"> Voice amplification system
352	Bloodborne Pathogens	<ul style="list-style-type: none"> Develop/maintain written program Employee training (excluding employee wages) Records maintenance Vaccinations/titers Preventative supplies (e.g. gloves, CPR shields, clean-up kits, sharps containers, biohazard bags) Post-exposure medical evaluation expenses (up to the point of medical determination of infectivity or non-infectivity) 	<ul style="list-style-type: none"> Wages of employees attending training

FIN CODE	DESCRIPTION	ALLOWABLE	NOT-ALLOWABLE
358	Asbestos Removal and/or Encapsulation	<ul style="list-style-type: none"> Asbestos assessment, removal, repair and approved encapsulation of asbestos containing materials including but not limited to TSI, ceiling, and flooring (Repair and maintenance costs include supplies, labor and contracted services) 	<ul style="list-style-type: none"> Replacement materials including ceiling tile and flooring
358	Asbestos Roof Repair	<ul style="list-style-type: none"> Assessment and removal of asbestos containing roofing materials 	<ul style="list-style-type: none"> Replacement roofing materials
358	Asbestos Repair & Maintenance	<ul style="list-style-type: none"> O&M activities (e.g. glovebag and mini-enclosure) including supplies, labor and contracted services. (If doing in-house, keep detailed record of work hrs) 	<ul style="list-style-type: none"> Replacement materials
358	Asbestos – Staff Training	<ul style="list-style-type: none"> Training costs for: designated person, 14-hour O&M, O&M refresher, 2-hour awareness 	<ul style="list-style-type: none"> EPA accredited courses UNLESS documented history of activities for which individual is accredited
358	Asbestos Worker Required Health Physicals	<ul style="list-style-type: none"> Physical exams of employees working with asbestos 	<ul style="list-style-type: none"> Other employee physicals

FIN CODE	DESCRIPTION	ALLOWABLE	NOT-ALLOWABLE
363	Fire and Life Safety Expenditures	<ul style="list-style-type: none"> Expenses under H&S in support of MN Uniform Fire Code or Int'l Fire Code ONLY with the requirement/approval of SFM. Fire retardant spray Replacement of stage curtains (ONLY SFM orders) 	<ul style="list-style-type: none"> Stage curtains (unless ordered by State Fire Marshal) Cost for local fire inspection orders
363	Three year Fire Inspection	<ul style="list-style-type: none"> The cost of funding the state-mandated fire inspections required of each school building every three years conducted by State Fire Marshal or approved local government 	<ul style="list-style-type: none"> Cost for local fire inspection unless the State Fire Marshal's office has approved the local government agency
363	Fire Safety Self-Inspection Checklist	<ul style="list-style-type: none"> Emergency plan development and training (allowed under HSEM--352) Purchase/installation/replacement of EXIT signs Purchase/installation/replacement of emergency lighting Repair of door self-closures Flammable liquid storage cabinets Fire department key box Installation of "No Parking" signs for fire lanes Vehicular collision protection for gas meter/piping Hydrostatic testing and recharging of fire protection devices/systems Fire protection system/equip inspection/maint. Smoke or heat detection devices (and connected to fire alarm system), sprinkler system installation Metal safety cans for storage of combustible rags Fire extinguishers Fire extinguishing system for kitchen hood Inspection/maintenance for kitchen hood fire extinguishing system Installation of kitchen extinguishing system that automatically shuts off gas or electrical supply to cooking equipment upon activation 	<ul style="list-style-type: none"> Crisis management planning Fire drills Cleaning of kitchen exhaust hoods, ducts and filters unless ordered by SFM (considered routine maintenance)

Fin Code	Description	Allowable	Not-Allowable
363	Science Lab	<ul style="list-style-type: none"> • Modifications to meet standards pursuant to M.S. 121A.31 if have written SFM orders (See Attachment 5 for more information) • Spill control kits • Easily accessible main gas shut off valve • Lips on chemical storage shelving • Flammable cabinets/acid cabinets • Labels for chemical containers 	<ul style="list-style-type: none"> •
363	Facility Demolition	<ul style="list-style-type: none"> • Only those project costs to demolish that part of the building containing hazardous materials (e.g. asbestos, PCBs, etc.) • IF SFM orders a demolition, district must check with Audrey Bomstad for approval 	<ul style="list-style-type: none"> • Project costs to raze/demolish facility EXCEPT for that part of building containing hazardous materials (asbestos, PCBs, lead) • Repair exterior finish, re-roof or remodel remaining portion of building
363	Fire Alarm Equipment	<ul style="list-style-type: none"> • Design, purchase, install and maintain new or upgraded fire alarm system to comply with fire and life safety code 	<ul style="list-style-type: none"> •
363	Fire Extinguisher Inspection and Maintenance	<ul style="list-style-type: none"> • Inspection, testing and recharging of extinguishers following hydrostatic testing. • Replacement or recharging resulting from any use 	<ul style="list-style-type: none"> •
363	Fire Marshal Orders	<ul style="list-style-type: none"> • Expenses associated with complying with SFM orders (if over \$10,000, a fire marshal plan review is required—contact John Swanson at 651-201-7218) • Must list SFM inspection number, item number, and brief description of project 	<ul style="list-style-type: none"> • Expenses associated with local fire chief orders not required by SFM (UNLESS approved by SFM)
363	Lighting – Emergency or Egress	<ul style="list-style-type: none"> • Design, purchase and installation of new or upgraded emergency lighting • Lighting projects over \$10,000 must be submitted to SFM for plan review. Length of time operating capacity shall meet minimum SFM criteria (at least 30 minutes) 	<ul style="list-style-type: none"> • All other lighting projects
363	Facility Evaluation for Structural Safety	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Structural evaluation cost by architect or engineer to determine if building/facility is safe

Fin Code	Description	Allowable	Not-Allowable
363	Facility Modification	<ul style="list-style-type: none"> • Only those allowed under MS 123B.57 • Consideration given to hazards that violate MN Rule 5205.0660 (where loose parts of buildings or equipment can fall in passage or work areas occupied by employees; catwalks, platforms, walkways and stairways not maintained in a condition free of hazards; exposed friable asbestos containing materials on ceilings, beams, pipes, boilers, tanks and similar areas) 	<ul style="list-style-type: none"> • Modifications or repairs to existing school facilities necessary to correct a safety or health hazard unless allowed under MS 123B.57
363	Combustible and Hazardous Materials Storage	<ul style="list-style-type: none"> • Costs of constructing a space within existing facilities to store combustible materials or purchase equipment for this purpose (only if SFM orders) No more than 300 sq. feet or \$10,000 • Storage shed (can purchase or construct) so long as costs are reasonable and storage is for flammable materials and small gasoline-powered machinery (not greater than 300 square feet in size or costing more than \$9,500)—must have SFM orders 	<ul style="list-style-type: none"> •

FIN CODE	DESCRIPTION	ALLOWABLE	NOT-ALLOWABLE
366	Mechanical Ventilation	<ul style="list-style-type: none"> • One-time cost to upgrade existing mechanical ventilation system to current Mech. Code/ASHRAE level of 15 CFM/person OR to replace it to meet current code (Written third party verification required before approved) • Cost to add/remove humidity to meet ASHRAE and State Mechanical Code • DDC control logic (if the HVAC system is being replaced or if an HVAC system upgrade results in a significant ventilation rate improvement) • Air flow measurement (if not done in support of replacement/upgrade project, these costs must be put in Fin Code 352) 	<ul style="list-style-type: none"> • Air conditioning • Components benefitting energy/cost savings only • Thermal recovery system • Maintenance/maintenance management costs • Building HVAC supplies, maintenance, cleaning, activities • Filters and filtration systems • Individual dehumidifier units • HEPA vacs/cleaners • Carpet extractors
366	Assessment Costs	<ul style="list-style-type: none"> • See Fin Code 352 for evaluation of building or sub-systems for unsafe or unhealthy conditions per EPA Tools for Schools checklists (MUST be placed in FIN CODE 352) 	<ul style="list-style-type: none"> • IAQ: Costs to evaluate building sub-systems intended to establish operational effectiveness of systems (considered maintenance)
366	Mold Cleanup and Abatement	<ul style="list-style-type: none"> • Removal of contaminated building components and furnishings and subsequent cleanup (after engineering study by architect or engineer is done and report received by MDE to establish water damaged areas and estimate of repair costs—written third party verification required) • Replacement of building or facilities materials (only to vapor barrier) • MUST HAVE ATTACHMENT 7(A & B) 	<ul style="list-style-type: none"> • Replacement of building or facilities materials (from vapor barrier to exterior) • Fixes of external causes of water intrusion (e.g. leaking walls, windows, roofs, poor draining, poor site)
366	Testing, Balancing and Commissioning of HVAC	<ul style="list-style-type: none"> • Testing and balancing (or re-commissioning) at intervals no less than five years (recommissioning does not include repairs or software changes) 	<ul style="list-style-type: none"> • Changes to software programs
366	O&M Costs Applied Toward IAQ-Related Activities	<ul style="list-style-type: none"> • None (this is considered planned or preventative maintenance) 	<ul style="list-style-type: none"> • None are permitted (including planned or preventative maintenance) • Duct-cleaning