What a Business Manager Needs to Know About MARSS

Sharon Peck / Division of School Finance
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Handouts – Subscribe to These Websites for Updates

MARSS EDY FY 2019 Reporting Timelines
- https://education.mn.gov/MDE/dse/schfin/MARSS/time/

ADM WE 2019 Calendar Year Timelines

FY 2019 Tuition Billing Timelines
FY 2020 Tuition Billing Timelines
- https://education.mn.gov/MDE/dse/schfin/tuit/timelines/

Access to selected finance-related Secure Reports
Canceled School Days Memo and FAQs

Other Useful Websites

MARSS Memos
https://education.mn.gov/MDE/dse/schfin/MARSS/memo/

Superintendent’s Weekly Email
https://education.mn.gov/MDE/dse/supt/mail/
MARSS Drives District's Revenue

Approximately 99% of general fund state aid and levy revenues use student data in the funding formulas. For example:

- Directly—General Education Revenue, Tuition Billing
- Combination—State special education aid, or equalized levies

Initial Aid and Levy Calculations

- Initial state aid entitlements and levies use ADM estimates as provided in ADM WE.
- Aid reconciliations and levy adjustments use the ADM generated by the year-end MARSS files.
- Compensatory revenue and December 1 child count use Fall MARSS data.

Update ADM WE

Districts should update ADM estimates at least twice a year.

- By June 10 for upcoming year
- Many districts will update during the Fall Levy cycle (August-September)
  - August 16 for initial report
  - All three years are displayed on the levy report
- By December 16 for the February Forecast and aid entitlements
  - MDE will not update entitlements for current year payments for the remainder of the school year.
  - Updates should be for all three projected years.
- Adjusted, Resident, Extended Time and EL ADM
Charter schools should update estimates more frequently.

• Charter schools in first three years have quarterly submission requirements via paper.
• Charter schools four years and older should update minimally the same timeframe as districts.

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### Critical MARSS Deadlines

Critical Deadlines Related to School Finance are:

End of Year Files FY 2019

- **July 31** — Used for August 30 FY 2019 entitlements
- **September 4** — Used for September 30 FY 2019 entitlements, Special Education tuition billing
- **September 19** — Used for October 30 FY 2019 entitlements
- **October 16** — December 2 — electronic appeal window
- **December 16** — Closed

Statewide reports posted the following Monday or Tuesday.

### Which MARSS Reports When?

What reports should you ask from your MARSS Coordinator for Fall and/or EOY Data?

There are two MARSS submissions annually:

- **Fall** — used for October 1 and December 1 counts and poverty data.
- **EOY** — used to compute ADM

Local reports are available after a MARSS edit has been run by your MARSS Coordinator.

Statewide reports are available to your MARSS Coordinator after each MDE reporting deadline.

### Verify ADM

To verify ADM ask for:

- Local MARSS Report
  - MARSS 15 District ADM Served
- Statewide MARSS Reports
  - MARSS 35 ADM Adjustment
  - MARSS 32 EL Eligibility
  - MARSS 42 EOY Check Off
- MFR Report
  - District/School ADM Report
MARSS 15 District ADM Served

MARSS 15 is a local report available by district, school or grade
- Includes only those students enrolled in your district.
- Does not include resident students attending elsewhere.
- Because it is a local report, the ADM capped at 1.0 will not be adjusted for state approved alternative programs.

Review to determine if end of year ADM served is aligned with estimates and is complete.
Verify that:
- All schools and grades are included
- Instructional days and length of day are accurate at the school and grade level.

MARSS 35 ADM Adjustment Report

List of all students served or residents whose ADM on the statewide reports is different than that provided on the local reports.
Reason for adjustment is given.
MARSS 35 ADM Adjustment

MARSS 32 EL Eligibility Report

MARSS 32 is a statewide report
List of students reported:
• Home Language other than English or American Sign Language
• Evaluated as needing EL services
• Receiving EL services
Verify that all students receiving EL services have been reported with an EL Start Date
Used to determine which students have capped their eligibility (this impacts revenue and future budgets)
MARSS 32 EL Report

MARSS 42 EOY Check Off Report

MARSS 42 is a statewide report that compares final data from the prior school year to data reported on the most recent MARSS submission.

Use to identify:
• missing schools and missing grades
• changes in counts of EL, special education, residents tuitioned outside Minnesota or to nonpublic schools (C & T), transportation, ESY and early childhood health and developmental screening.

Two pages per school

MARSS 42 End of Year Check Off Page 1
District/School ADM Report

- Posted to MFR after each year-end MARSS submission starting in June
- ADM shown is adjusted for students whose ADM exceeds 1.0 and 1.2
- ADM is provided by school and grade
- Records with local errors and/or cross-district errors are excluded
- Documentation: District/School ADM EL Projections Report
- Keep a copy after every MARSS EOY statewide edit
  - Compare versions to determine changes
- Review to determine if EOY ADM served is aligned with estimates and is complete.
### District/School ADM Report - Categorical or No Revenue

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/6/2019</td>
<td>Leading for educational excellence and equity, every day for everyone.</td>
</tr>
</tbody>
</table>

### Common Reporting Problems Resulting in Inaccurate ADM

- Instructional Days and Length of Day have not been reported accurately for each school and grade. This may cause ADM to be low.
- ADM for HK is low
  - May be due to Percent Enrolled = 100 which is interpreted as one hour of membership per day.
- Inaccurate Kindergarten Schedules
  - Full Day versus Half Day may not be reported correctly
  - Must have 850 instructional hours for 1.0 pupil unit weighting

Considerable number of MARSS records are in error. (Records in error are not loaded to MDE databases.)

### Reports of Historical ADM

- Refer to reports on MFR for trend information:
  - Historical Adjusted ADM Capped at 1.0
  - Historical Resident ADM capped at 1.0
  - Historical Extended Time ADM
Tuition Billing

- Uses prior-year Fall data for July 15 entitlements
- Uses final current-year Fall data to update in February
- Uses August EOY data
- Final entitlements use final EOY data

Fall MARSS Deadlines

Not posted for FY 2020 yet
Assume:
- End of September
- Early November
- Mid-December
- Perhaps early January

Free and Reduced Price Meals

- The October 1 enrollment data with Free/Reduced Price Meal eligibility generates compensatory revenue.
- The higher the concentration, the more revenue each student generates in the school.
  - Verify that all students are included in the MARSS file
  - Students have been correctly reported as free or reduced price
Verifying October 1 Enrollment

Local MARSS Reports
- MARSS 12 Compensatory Revenue Student Counts

Statewide MARSS Reports
- MARSS 26 Fall Check Off – Secure Reports
- MARSS 28 Economic Indicator Comparison – Secure Reports

MFR Report
- Compensatory Revenue Report for the following fiscal year

MARSS 12 Compensatory Student Counts

Local report
Available by school or district, it’s most useful by school because compensatory revenue is computed at the school level.

Use to verify that:
- All students and schools have been reported
- Free/reduced price meal eligibility has been accurately reported
- Federal carry-overs from the prior year should not be reported on current year MARSS
- All homeless, foster and migrant students are categorically eligible for free meals
MARSS 26 Fall Check Off

Statewide MARSS WES report that compares final Fall data from the prior school year to data reported on the most recent Fall MARSS submission.

Use to identify:

- missing schools and missing grades
- changes in counts or concentration of free/reduced price meal eligibility, EL, special education, etc.

Includes students ineligible for compensatory revenue, e.g., SAC 15, 29

Use this report to compare current year ADM projections to actual year fall counts.

MARSS 28 Economic Indicator Comparison Report

Students with State Aid Categories 14, 15, 16, 17, 18, 20, 21, 24, 25, 26, 28, 32 and 38 are excluded.

TOTAL: 814, 97, 354, 391, 47.4, 80%, 79, 318, 390, 47.0.
Compensatory Revenue Report

- Compensatory Revenue Report is posted to MFR after each MARSS Fall reporting deadline.
- The final Fall MARSS submission is used to determine the following fiscal year’s compensatory revenue.
- Statute allows schools to collect and report Applications for Educational Benefits up through December 15. As long as the student was enrolled on October 1 the student is eligible to generate compensatory revenue.
- EOY MARSS files do not update the October 1 counts.

December 1 Child Count

MARSS 02 Child Count (local)
- List of students enrolled who have an IEP
MARSS 33 Child Count (statewide)
- List of resident December 1 count of students with IEPs
- Excludes students at Academies and Charter schools
- Posted to Secure Reports
Verify:
- Complete list of students
- Disability
- Instructional Setting
MDE Contacts

Student Accounting: Kelly.wosika@state.mn.us
ADM WE: Jeanne.krile@state.mn.us
MARSS: Marilynn Loehr MARSS@state.mn.us
ED-FI: Tara Chapa Tara.chapa@state.mn.us
Pupil Transportation: Kelly.garvey@state.mn.us

Thank you!

Sharon Peck
Sharon.peck@state.mn.us
651-582-8811