Ten Minnesota Commitments to Equity

1. Prioritize equity.
2. Start from within.
4. Go local.
5. Follow the money.
7. Monitor implementation of standards.
8. Value people.
10. Give students options.

Agenda

- FY 2019 Fund Balance Reminders
- FY 2020 UFARS Code Updates
- FY 2020 and FY 2021 GASB Updates
- UFARS Coding Guidance
- UFARS Data Submissions
- UFARS Turnaround Reports Review
- MDE Website
FY 2019 Fund Balance Reminders

Balance Sheet Account 406, Restricted/Reserved for Health and Safety, was replaced by LTFM a few years ago. However, Health and Safety additional revenue can still be generated.

If there is a balance on June 30, 2019, the remaining balance must be moved to Balance Sheet Account 422, Unassigned.

If you have questions regarding Health and Safety Additional Revenue, contact Sarah Miller at Sarah.C.Miller@state.mn.us.

FY 2019 UFARS Balance Sheet Code Update

For FY 2019, UFARS Balance Sheet Account 406, Restricted/Reserved for Health and Safety, are deleted. These accounts should close to Balance Sheet Code 422, Unassigned Fund Balance.

For FY 2019, UFARS Balance Sheet Account 445, Restricted/Reserved for Career and Technical Programs are deleted. These accounts should close to Balance Sheet Code 422, Unassigned Fund Balance.

These two Balance Sheet Accounts have been an issue with UFARS submissions for many LEAs. Please review your UFARS Turnaround Edit Reports.

Leading for educational excellence and equity every day for every one.
education.mn.gov
FY 2019 Fund Balances Reminders

Restricted/Reserved for Career and Technical Programs, Balance Sheet Account 445, should not have a reserve. The revenue is only 35% of the approved expenditures and the account is not allowed to go into deficit. Be careful not to transfer expenditures out of Career and Technical Programs, since the 35% is based on Finance Code 830 actual expenditures.

For FY 2019, Restricted/Reserved for Career and Technical Programs, Balance Sheet Account 445, was deleted.

Achievement and Integration revenue (aid and levy) and expenditures should be coded to Finance Code 313.

Incentive revenue should be coded to Finance Code 313 and expenditures should be coded to Finance Code 318. The incentive revenue calculation is tied to Achievement and Integration. See Minnesota Statutes 124D.862, Subd. 2.

The revenue calculation is based upon actual student data and actual UFARS expenditure data, the lesser of the two, which is detailed on the Integration Revenue Report found under Aid Entitlements on the mfrs. Balance Sheet Account 448 is not allowed to have a carryover balance or have a negative balance. Therefore, if a School District has a balance, the School District must have an offsetting negative receipt, so the balance is $0 for UFARS.

MDE Website – MDE > Data Center > Data Reports and Analytics > MFR > Aid Entitlement Reports
MDE Food and Nutrition Services Fund Balance

Deficits in Food Service Fund must be handled according to Minnesota Statutes 124D.111.

124D.111(f) If a deficit in the food service fund exists at the end of a fiscal year, and the deficit is not eliminated by revenues from food service operations in the next fiscal year, then the deficit must be eliminated by a permanent fund transfer from the general fund at the end of that second fiscal year. However, if a district contracts with a food service management company during the period in which the deficit has accrued, the deficit must be eliminated by a payment from the food service management company. (g) Notwithstanding paragraph (f), a district may incur a deficit in the food service fund for up to three years without making the permanent transfer if the district submits to the commissioner by January 1 of the second fiscal year a plan for eliminating that deficit at the end of the third fiscal year.

If the vended meal company provides only meals at a contracted per meal price, then it is the district’s responsibility to negotiate the contracted meal price, monitor reimbursement rates and set the price charged to students that do not qualify for meal benefits. If there is not enough revenue generated to cover expenses, it is the district that is responsible for the deficit.

FY 2020 UFARS Codes Updates

For FY 2020, UFARS Fund 09, Agency Fund, is deleted.

For FY 2020, UFARS Fund 18, Custodial Fund, is added.

FY 2020 UFARS Fund Dimension Update
FY 2020 UFARS Program Dimension Update

Update Program Code:

Program Code 291 – Co-Curricular Activities (Non-Athletics) and Program Code 298 – Extracurricular Activities

Updated description: Descriptions were updated to align with Statute and GASB Statement No. 84

Program Code 422 – Special Education - Students without Disabilities

Updated description: A note was added stating that if you are using Finance Code 429 (Mandatory CEIS) the costs must be approved under your Mandatory CEIS application.

FY 2020 UFARS Finance Dimension Update

For FY 2020, UFARS Finance Code 301, Extracurricular Activities (Fund 01, 08 and 18), was added.

For FY 2020, UFARS Finance Code 340, Scholarships (Funds 01, 08 and 18), was added.

FY 2020 UFARS Object Dimension Update

Object Code 306 - Special Education Litigation Costs will remain active with the description change below:

Include all special education expenditures incurred for time spent by legal counsel in consideration of litigation, during litigation and in post-litigation work, including appeals and discussions regarding potential appeals. Costs should include the legal fees associated with a request for a due process hearing whether or not it settles the issue, and any expense incurred when seeking counsel in consideration of filing. Districts using this code for special education cases must use Program Code 400 with Finance Code 000 for these expenditures.

Note: This object code is not reimbursable with special education funds.
**Object Code 405– Non-Instructional Software Licensing Agreements**

Addition to the current description: Also see Object Code 401, Supplies and Materials– Non Instructional, for additional coding.

**Object Code 406– Instructional Software License Agreements**


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**Object Code 430– Supplies and Materials– Non-Individualized Instructional**

Updated description: This update will be reversed and the description will change back to FY 2019 language.

Language to be deleted: This code should be used to purchase ingredients for Family and Consumer Science (FACS) classes.

**Object Code 433– Supplies and Materials – Individualized Instruction**

Addition to the current description: Please refer to Object Code 406, Instructional Software License Agreements.

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**Object Code 460– Textbooks and Workbooks**

Updated description: Legislative change expanded the uses for Object Code 460. The following was added for FY 2020.

Textbook includes a teacher’s guide, or other materials that accompany a textbook that a pupil uses when the teacher’s edition, teacher’s guide, or other teacher materials are packaged physically or electronically with textbooks for student use.
FY 2020 UFARS Source Dimension Update

Source Code 060 - Admission and Student Activity Revenue (Funds 01 and 04)

Updated description:

- Record revenue for admissions, gate receipts, and voluntary donations relating to attendance at any event or activity sponsored by and under the control of the school board. This includes athletic events, fine arts performances, and exhibitions. Exclude revenue for any extra-curricular activities not under the control of the school board (Minn. Stat. § 123B.49). Revenues must be coded to the proper fund and, when appropriate, coded to other dimensions (organization, program and finance). See Source Code 620 for fund raising activities.

FY 2020 UFARS Balance Sheet Code Update

For FY 2020, UFARS Balance Sheet Account 401, Restricted/Reserved for Student Activities (Funds 01, 08 and 18), was added.

For FY 2020, UFARS Balance Sheet Account 402, Restricted/Reserved for Scholarships (Funds 01, 08 and 18), was added.

FY 2020 UFARS Finance Code Update

Reminder:

We updated the UFARS Finance Code and Balance Sheet Combinations for FY 2020 at the end of Chapter 4, Finance.
FY 2020 UFARS Chapter 13 Update

FYI

UFARS Chapter 13 Food Service section was updated in FY 2019.
UFARS Chapter 13 Transportation section was updated in FY 2020.

Please review both of these sections as they pertain to year-end allocations.

FY 2020 and FY 2021 GASB Updates

Overview of GASB Sub Committee

The GASB subcommittee was formed to work on various GASB statements that will need to be implemented in the next couple of years.

GASB Statement No. 87, Leases, improves existing standards on lease accounting and financial reporting.

GASB No. 87 becomes effective for the year ended FY June 30, 2021. Therefore, we must comply beginning on July 1, 2020.

We have begun working on the GASB No. 87 UFARS changes and updates.
FY 2020 UFARS GASB 84 Update
Fiduciary Activities

GASB No. 84 provides updated definitions for pension trust funds, investment trust funds and private purpose trust funds. (Trust agreements should be present for an activity to be reported in a trust fund.)

Custodial funds will report fiduciary activities for which there is no trust or equivalent arrangement.

The Agency Fund (Fund 09) is no longer allowed as of July 1, 2019, since this is no longer valid per GASB Statement No. 84.

MDE added Fund 18, Custodial Fund, to be in compliance with GASB Statement No. 84.

Each district will need to review and evaluate their activities to determine the proper fund:

- Fund 01, General Fund
- Fund 08, Trust Fund (legal trust agreement required)
- Fund 18, Custodial Fund (new for FY 2020)

FY 2020 UFARS GASB 84 Update
Student Activities

GASB Statement No. 84 and the related implementation guide (issued June 2019) require that student activities must be reported in the District’s General Fund.

Based upon this guidance, Minnesota School Districts will no longer be allowed to report student activities “not under board control”.

All student activities will need to be under board control effective FY 2020 (July 1, 2019).
M.S. §123B.49, Extracurricular Activities; insurance, was updated during the 2019 legislative session to align with GASB 84.

The changes were as follows:
- The Board must take control of student activities
- School Districts must restrict revenue for student activities and spend the revenue only for student activities
- There will be a restricted/reserved fund balance to ensure there is no impact on the Statutory Operating Debt (SOD) calculation

Summary: UFARS Changes for GASB 84

Program Code 291 – Co-Curricular Activities (Non-Athletics) has been redefined under the new guidance.
Program Code 298 – Extracurricular Activities has been redefined under the new guidance.
Finance Code 301 – Extracurricular Activities (Funds 01, 08 and 18)
  - Record revenue and expenditures for student activities.
  - Salaries and benefits will not be allowable in the restricted grid.
Finance Code 340 – Scholarships (Funds 01, 08 and 18)
Balance Sheet Account 401 – Restricted/Reserved for Student Activities (Funds 01, 08 and 18)
Balance Sheet Account 402 – Restricted/Reserved for Scholarships (Funds 01, 08 and 18)

Fundraising Sales for Schools- Law Change

The Minnesota Department of Revenue issued a memo on September 20, 2019 regarding fundraising sales.

Minnesota Statutes, section 297A.70, subdivision 13, provides a sales tax exemption for fundraising sales made by a nonprofit organization that exists solely for the purpose of providing educational or social activities for young people primarily age 18 and under. This exemption does not apply to sales by school organizations for extracurricular activities when the proceeds from fundraising activities are either:
- Deposited with the school district treasurer
- Recorded in the same manner as other revenues and expenditures of the school district

A 2019 law change made to Minnesota Statutes, section 123B.49, subdivision 4, provided that all costs and revenues from extracurricular fundraising activities will need to be recorded in the same manner as all other expenditures and revenues of the district.
Fundraising Sales for Schools - Law Change

Exceptions that still apply include:

- Candy
- Clothing
- Coupon Books
- Food Items (must be pre-packaged and not made by the seller)
- Prepared food (must be served on school premises)
- Tickets or admissions to regular season schools games, events and activities
- Tickets and admissions to games, event and activities sponsored by the Minnesota State High School League

For more information see Sales Tax Fact Sheet 111 (choose nontaxable sales).

UFARS Coding Guidance

FY 2020 UFARS Finance Code Update

VPK and School Readiness Plus

Program Code 200, Voluntary Prekindergarten (VPK)
For districts with an approved Voluntary Prekindergarten program as defined in Minnesota Statutes, section 124D.151.

Program Code 584, School Readiness Plus (Funds 01 and 04)
A district, a charter school, or a group of districts and charter schools may establish a school readiness plus program for children age four up to kindergarten entrance per Laws of Minnesota 2017, 1st Spec. Sess. Chapter 5, article 6, section 6. The purpose of a school readiness plus program is to prepare children for success as they enter kindergarten in the following year.

Record expenditures and revenues in Fund 03 for at-risk children not paying a fee. Record expenditures and revenues in Fund 04 for fee generated School Readiness Plus activities. The revenues and expenditures in this code apply to Balance Sheet Code 422 (Fund 01) and Balance Sheet Code 464, Restricted Fund Balance (Fund 04).

Legislature has requested a lot of data regarding VPK and School Readiness Plus. Please ensure that you are using the appropriate programs to record revenue and expenditures for VPK and School Readiness Plus.

School Readiness Plus applications for the following school year are due in January. MDE is allowed to approve up to 7,160 voluntary pre-kindergarten and school readiness plus spots. Schools approved for the prior year must resubmit an application for the following year. The school readiness plus program sunsets after FY21 without legislation.

Safe Schools and Basic Skills

126C.44 Safe Schools Levy

126C.15 Basic Skills Revenue; Compensatory Education Revenue

The Division of School Finance along with the Advisory Committee on Financial Management have formed a sub committee to review accounting for Safe Schools and Basic Skills.
Food Service Unpaid Meal Charges, Delinquent and Uncollectable Debt

Classification

Unpaid meal charges are classified as either delinquent or uncollectable. It is this classification that determines the course of action when recording associated transactions.

Unpaid meal charges are considered "delinquent debt" when payment is overdue as defined by local policy. The debt is classified as delinquent until a determination is made that it is collectable and efforts are being made to collect it. A debt owed (an account receivable) to the Nonprofit School Food Service Account (NSFSA) is an asset. As such, the debt remains on the accounting records of Fund 02 until it is either collected or is determined to be uncollectable and written off.

When local officials determine delinquent debt is uncollectable, the debt must be reclassified as "bad debt." Debts are initially considered assets because they represent money due to the NSFSA. However, once a delinquent debt is reclassified as a bad debt, it is no longer considered an asset because it is, by definition, uncollectable. Therefore, bad debts must be written off as operating losses. Expenditures from the NSFSA must meet the standards for allowable costs set out in the federal cost principles at 2 CFR Part 200, Subpart E, so it is actually the resulting operating loss that is unallowable.

2 CFR Part 200, Subpart E

§ 200.426 Bad debts.

Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable.

Local Educational Agency (LEA) Meal Charge Policy

As of July 1, 2017, the U.S. Department of Agriculture (USDA) required all LEAs to have a written and clearly communicated meal charge policy or procedure. The policy/procedure should outline how students will be charged for meals, as well as offering alternate meals, limits on meal charges, or allowing neither meal charges nor alternate meals when a student’s account has insufficient funds. Per USDA guidance, the specific policy/procedure is at the discretion of each LEA and must include information about how unpaid meal debt will be collected.

Recordkeeping Requirements for Bad Debts

Once delinquent debts are converted to bad debts, records relating to those charges must be maintained in accordance with the record retention requirements outlined in 7 CFR 210.9(b)(17) and 7 CFR 210.15(b). The following records should be maintained to document the appropriate establishment and handling of bad debt:

- Evidence of efforts to collect unpaid meal charges in accordance with the local unpaid meal charge policy;
- Evidence the collection efforts fell within the timeframe and methods established by the local meal charge policy;
- Financial documentation showing when the unpaid meal charge(s) became an operating loss; and
- Evidence any funds written off as bad debt were restored to the NSFSA using non-Federal sources.
### Accounting for Uncollectable Service Accounts

John's parents pay $50 to food service prior to the start of school.

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Credit</th>
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<th>Credit</th>
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<tbody>
<tr>
<td>01.2019</td>
<td>100</td>
<td></td>
<td>02.23018</td>
<td>300</td>
</tr>
<tr>
<td>Cash</td>
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<td></td>
<td>Unearned Revenue</td>
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<td></td>
<td></td>
<td>(Unearned Revenue)</td>
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</tbody>
</table>

**Notes:**
- **Month 1:**
  - Unearned Revenue: 50
  - Income: 02.2019-771-735-675-08
  - Lunch sales to pupils: 02.2019-771-735-675-08
  - A la carte sales to pupils: 60
- **Month 2:**
  - Unearned Revenue: 40
  - Income: 02.2019-771-735-675-08
  - Lunch sales to pupils: 40
  - A la carte sales to pupils: 30

### Food Service Unpaid Meal Charges, Delinquent and Uncollectable Debt

John eats lunch and a la carte items throughout the rest two months.

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### Food Service Unpaid Meal Charges, Delinquent and Uncollectable Debt

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  - Lunch sales to pupils: 02.2019-771-735-675-08
  - A la carte sales to pupils: 60
- **Month 2:**
  - Unearned Revenue: 40
  - Income: 02.2019-771-735-675-08
  - Lunch sales to pupils: 40
  - A la carte sales to pupils: 30

John eats school lunch and a la carte items during the month. The entries in Month 1 and 2 will be repeated each month, but dollar amounts will change based upon actual food purchases.
Food Service Unpaid Meal Charges, Delinquent and Uncollectable Debt

Prior to sending uncollectible food service accounts to collections, the district has determined based on school board policy which accounts should be written off as uncollectible. See Scenario 2 for the journal entry to write off uncollectible accounts.

Collections

Prior to sending uncollectible food service accounts to collections, the district has determined based on school board policy which accounts should be written off as uncollectible. See Scenario 2 for the journal entry to write off uncollectible accounts.

Districts that receive funds from collections, should consult their auditors on the accounting treatment to record the recovered funds.

See Minnesota Statutes, section, 124D.111, Lunch Aid; Food Service Accounting regarding Fund Balance deficits in Food Service.

For assistance with compliance and regulation contact Minnesota Department of Education - Food and Nutrition Service (mde.fns@state.mn.us). For assistance with accounting, contact MDE UFARS Accounting Helpdesk (MDE-UFARS-Accounting@state.mn.us).
UFARS Data Submissions

FY 2019 UFARS Data Submission Deadlines

FY 2019 Preliminary Unaudited UFARS data is due September 15, 2019. The statutory deadline falls on a Sunday; therefore, submissions are timely if submitted on the next succeeding day which is not a Saturday, Sunday or legal holiday (Minn. Stat. §474A.025). Therefore, submissions are due by Monday, September 16, 2019.

FY 2019 Final Audited UFARS data is due November 30, 2019. The statutory deadline falls on a Saturday; therefore, submissions are timely if submitted on the next succeeding day which is not a Saturday, Sunday or legal holiday (Minn. Stat. §474A.025). Therefore, submissions are due by Monday, December 2, 2019.

FY 2019 Fiscal Compliance Table is due November 30, 2019 (see above for extension).

FY 2019 Audit Report is due December 31, 2019.

Districts, Schools and Educators, locate the “Business and Finance” section
On September 20, 2019, the MDE Identity Management System (MIDMS) was replaced with a new security system, Education Identity and Access Management (EDIAM). All LEAs will need to establish new user accounts in order to upload UFARS and enter other data systems.

No user accounts are being migrated from MIDMS to EDIAM, so everyone (including IOwAs) must create a new user account in EDIAM. Instructions for creating a new EDIAM user account are on the MDE website's Data Submissions webpage. Questions should be emailed to useraccess.mde@state.mn.us.
School Finance Award is based upon the following – related to the UFARS Turnaround Reports:

1. MDE receiving the unaudited UFARS submission by September 15.
2. MDE receiving the audited UFARS submission by November 30 – the final submission must have NO ERRORS.

There are many other determining factors for the School Finance Award, the criteria is listed at the beginning of the award recipients for FY 2018, go to: https://education.mn.gov/MDE/dse/schfin/fin/guide/
Future UFARS 101 Trainings

UFARS 101 training will introduce Uniform Financial Accounting and Reporting Standards (UFARS) and review: A) Chart of Accounts; B) UFARS System Uses; C) Dimension Descriptions; D) Legislative Requirements, and review basic accounting concepts and financial reporting for Minnesota schools. The training will also include expenditures/revenues exercises and website navigation.

Registration information for future UFARS 101 workshops are posted on the MDE Calendar webpage or by following About MDE > Calendar. Scheduled dates for future registrations are:

- January 22, 2019
- April 2, 2019
- July 9, 2020
Districts, Charter Schools and organizations working with the Minnesota Department of Education need to update and maintain current data for their district and school information in a timely manner or within 90 days of an organizational change. The updates are made in the District and School Site Verification System (by the designated person or IOWA at your district or charter school) and are displayed in the MDE Organization Reference Glossary (MDE-ORG). To view see MDE website: MDE > About MDE > Schools and Organizations (MDE-ORG).

Changes include, but are not limited to, the following: administrators, district and site level contacts, address information and organizational changes in operational status, grade level, school classification or district/school or organization name changes. The appointed Site Verification Coordinator at the organization has access to the secure District and School Site Verification System and can update contact and address information or request any changes required by the organizational changes as they occur within the school year.

MDE staff use MDE-ORG for many purposes, so please ensure this is up to date.
For UFARS Accounting, Manual and Chapter 10 Grid questions, contact the UFARS Helpdesk (MDE.ufars-accounting@state.mn.us).

Contact the MDE IT-Helpdesk for technical questions or problems with the MDE website (MDE.helpdesk@state.mn.us).
MDE Financial Management Contacts

Jenny Charles  
Charter School Finance, Federal Reporting & Credentialing  
Education Finance Specialist  
Division of School Finance  
Jenny.Charles@state.mn.us or 651-582-5817

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Consolidated Financial and Profile Reports, Title I, MOE Single Audit, Indirect Cost Reporting  
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Mary Weigel  
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Special Education, Data & Analysis  
Supervisor  
Beth Tomlinson  
Electronic Data & Reporting Systems (EDRS)  
Federal Allocation/Application Approval/MOE  
Michelle Jones  
Tuition Billing Adjustment Calculations  
Michelle Carey  
Listserv Distribution/Non-Public Fall Report  
Send all email inquiries to mde.spedfunding@state.mn.us

MARSS Student Contacts

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Sharon Peck  
Supervisor, Student Accounting  
Division of School Finance  
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Jeanne Kile  
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Jeanne.Kile@state.mn.us or 651-582-8637

Marilynn Loehr  
MARSS Coordinator  
Division of School Finance  
Marilynn.Loehr@state.mn.us or 651-582-8456
Other Contacts...

SERVS Financial
How to gain access and utilize SERVS Financial – mde.servsfinancial@state.mn.us
Error messages and instructions when using SERVS – mde.helpdesk@state.mn.us

MARSS Student Reporting
Minnesota Automated Student Reporting System (MARSS)
Contact: Marss@state.mn.us

Title Programs
Title Programs – nclb.info@state.mn.us

Special Education
Special Education Funds – spedi.funding@state.mn.us

Data Submissions (EDIAM)
MDE User Access – useraccess.mde@state.mn.us

Thank you!

Deb Meier and Molly Koppes
Debra.A.Meier@state.mn.us or Molly.Koppes@state.mn.us
651-582-8656 or 651-582-8249