



Special Education Funding and Data

Paul Ferrin | Special Education Funding and Data Team

March 22, 2023

Acronyms

- **ACTE-SPED** – Access to Career Technical Education for Students with a Disability
- **ADM** – Average Daily Membership
- **ADSIS** – Alternative Delivery of Specialized Instructional Services
- **CEIS** – Coordinated Early Intervening Services
- **C.F.R.** – Code of Federal Regulations
- **DCD** – Developmental Cognitive Disabilities
- **EBD** – Emotional Behavior Disorder
- **ESEA** – Elementary Secondary Education Act
- **ESY** – Extended School Year
- **FAPE** – Free Appropriate Public Education
- **FIN** – Finance Code
- **FY** – Federal Fiscal Year
- **FSC** – Funding Source Code
- **FTE** – Full-Time Equivalent
- **GenEd** – General Education
- **IDEA** – Individuals with Disabilities Education Act
- **IDEAS** – Integrated Department of Education Aids System
- **IEP** – Individualized Education Program
- **IFSP** – Individualized Family Service Plan
- **IOwA** – Identified Official with Authority
- **LEA** – Local Educational Agency
- **MA** – Medical Assistance
- **MARSS** – Minnesota Automated Reporting Standards System
- **MDE** – Minnesota Department of Education
- **MFR** – Minnesota Funding Reports
- **MOE** – Maintenance of Effort
- **OPEB** – Other Post-Employee Benefits
- **PTC** – Personnel Type Code
- **RSY** – Regular School Year
- **SAC** – State Aid Category
- **SEA** – State Education Agency
- **SEDRA** – Special Education Data Reporting Application
- **SEES** – Special Education Evaluation Status
- **SERVS** – State Educational Record View and Submission
- **SFIN** – SERVS Financial
- **SFY** – State Fiscal Year
- **SLD** – Specific Learning Disabilities
- **SpEd** – Special Education
- **SRV** – Service Code
- **UEI** – Unique Entity Identifiers
- **UFARS** – Uniform Financial Accounting and Reporting Standards

Housekeeping/Agenda

- State Special Education Aid for SFY 22 and 23 update
- SFY 23 Federal Final Allocations
- SpEd Funding Guide
- Tuition Billing Timeline Calendar
- End of Year Tuition Billing example
- Maintenance of Effort

SFY 23 Federal Allocations

- Final allocations have been loaded into SERVS for finance codes 419, 420, 425 and 429
- Please log into SERVS to update your 'Amount reserved for Budgeting'

Filter Criteria

Organization

Select by number

0623-01-000-000 ROSEVILLE PUBLIC SCHOOL DISTRICT

Or select by name

ROSEVILLE PUBLIC SCHOOL DISTRICT 0623-01-000-000

UFARS Finance Code

419

Funding Status

No Preference

<< < 1 2 > >>

| Finance Code | State Fiscal Year | Description | Award Amount | Adjusted Award Amount | Unreserved Amount | Award Status | Actions |
|--------------|-------------------|---|----------------|-----------------------|-------------------|--------------|------------------|
| 419 | 2023 | Formula - 419 SFY 2023, U.S. Department of Education IDEA Special Education Part B Section 611 Regular, FFY 2022, CFDA 84.027A, H027A220087 | \$1,732,544.61 | \$527,768.16 | -\$1,200,000.00 | Accepted | Select Action Go |

SFY 23 Federal Allocations (2)

- The total under Amount for Budget must equal the total of Amount after Adjustments:

Manage Award/Allocation

419 - 2023 Award
Formula - 419 SFY 2023, U.S. Department of Education IDEA Special Education Part B Section 611 Regular, FFY 2022, CFDA 84.027A, H027A220087

| | | | |
|---------------------|------------|--------------------------------|----------------|
| Carry Forward %: | 100.0% | Award Amount: | \$1,732,544.61 |
| Federal Obligate By | 09/30/2024 | Amount after Adjustments: | \$527,768.16 |
| Federal Expend By | 11/14/2024 | Amount reserved for Budgeting: | \$1,727,768.16 |

Enter Amount (\$) for each Budget SFY

| Budget State Fiscal Year | Amount for Budget(\$) | Amount Expended(\$) |
|--------------------------|-----------------------|---------------------|
| 2023 | 1727768.16 | \$0.00 |
| 2024 | 0.00 | \$0.00 |
| 2025 | 0.00 | \$0.00 |

Save

Cancel

Special Education Funding Guide

The Special Education Funding Guide is located on MDE's Homepage > Districts, Schools and Educators > Business and Finance > School Finance > Special Education > Special Education Funding Guide

- The following sections have been updated in the last six months:
 - Section 1 – Introduction to Special Education Funding
 - Section 6 – Maintenance of Effort (MOE)
 - Section 7 – Reconciliation
 - Section 9 – Code Sheets
 - Section 11 – Service Codes
 - Section 11A – Special Education Travel for LEA Employees
 - Section 12 – Personnel Type Codes
 - Section 19 – Eligibility of Expenditures for Special Education Aid
 - Section 26 – Procurement (New Section)

Tuition Billing Timeline Calendar (SFY 23 example)

- Located on the School Finance > Special Education > Tuition Billing webpage

Tuition Billing Timelines State Fiscal Year (SFY) 2023 DRAFT

The Minnesota Department of Education (MDE) will notify districts of changes to these timelines.

| School Finance Run Date | Integrated Department of Education Aids System (IDEAS) Payment Period* | Data Source: General Education Revenue | Data Source: Special Education Data Reporting Application (SEDRA) | Data Source: Uniform Financial Accounting and Reporting Standards (UFARS) | Data Source: Minnesota Automated Reporting Student System (MARSS) *For exact reporting deadline dates, see MARSS Reporting Timelines | Data Source: Transportation | Data Source: Special Education Aid - Prior Year |
|-------------------------|--|---|---|---|--|--|---|
| June 22, 2022 | July 15, 2022 | Estimated SFY 2023 | 6/22/2022 | Final SFY 2021 | Fall SFY 2022 | SFY 2023 Estimates | SFY 2022 |
| August 24, 2022 | September 15, 2022 | Estimated SFY 2023 (using July data) | 8/24/2022 | Final SFY 2021 | End-of-Year SFY 2022 | SFY 2023 Estimates | SFY 2022 |
| November 2, 2022 | November 30, 2022 | Estimated SFY 2023 (using October data) | 11/2/2022 | Final SFY 2021 | End-of-Year SFY 2022 | SFY 2023 Estimates | SFY 2022 |
| January 25, 2023 | February 15, 2023 | Estimated SFY 2023 (using December or January data) | 1/25/2023 | Final SFY 2022 *** | Fall SFY 2023 | SFY 2023 Estimates | Final SFY 2022 |
| August 9, 2023 | August 30, 2023 | Estimated SFY 2023 (using January data) | 8/9/2023 | Final SFY 2022 *** | End-of-Year SFY 2023 | SFY 2023 Estimates | Final SFY 2022 |
| September 6, 2023 | September 30, 2023 | Preliminary final based on actual student counts SFY 2023 (using August 30 data) | 9/6/2023 | Final SFY 2022 *** | End-of-Year SFY 2023 | SFY 2023 Estimates | Final SFY 2022 |
| October 4, 2023 | October 30, 2023 | Preliminary final based on actual student counts SFY 2023 (using September 30 data) | 10/4/2023 | Final SFY 2022 *** | End-of-Year SFY 2023 | SFY 2023 Estimates | Final SFY 2022 |
| January 3, 2024 | January 30, 2024 | Preliminary final based on actual student counts SFY 2023 (using November 30 data) | Final SFY 2023 | Final SFY 2023 | Final SFY 2023 | Final SFY 2023 Transportation rates will be calculated | Final SFY 2022 |
| ** | ** | Final SFY 2023 | Final SFY 2023 | Final SFY 2023 | Final SFY 2023 | Final SFY 2023 Transportation rates will be calculated | Final SFY 2022 |

Tuition Billing Rate Calculation Report

- Line 9 represents the current year increase in Finance 723 costs compared to last year. This amount is divided by the membership hours of students reported with transportation category 03 in MARSS to create an hourly rate (Line 11). This rate is applied to non-resident student with category 03.

CALCULATION FORMULA

| | | DATA |
|---------|--|--------------|
| | 1) Finance 723 Expenditures and Bus Depreciation Prior Year | 252,884.57 |
| | 2) Finance 728 Care and Treatment Transportation-Prior Year | 10,685.83 |
| 1+2 | 3) Total Transportation Costs-Prior Year | 263,570.40 |
| | 4) Proration Line 78 State Aid Report | 1.0000000000 |
| 4 * 1 | 5) Finance 723 State Aid for Transportation | 252,884.57 |
| 4 * 2 | 6) Finance 728 State Aid for C & T Transportation | 10,685.83 |
| 5 + 6 | 7) State Aid for Transportation | 263,570.40 |
| | 8) Finance 723 Expenditures with Bus Depreciation- Current Year | 308,216.11 |
| 8 - 5 | 9) Unreimbursed Special Transportation Costs | 55,331.54 |
| | 10) MARSS Transportation Code 03 Membership Hours | 20,864.70 |
| 9 / 10 | 11) Unreimbursed Transportation per Membership Hour | 2.65 |
| | 12) Benefit Ratio (See Benefit Ratio Report - Benefits will be applied to RSY only) | 0.0000000000 |
| | 13) Total ESY Special Education Costs FSC E, i and N | 3,258.75 |
| | 14) Total RSY Special Education Costs | 1,717,457.37 |
| 13 + 14 | 15) Total Special Education Costs | 1,720,716.12 |
| | 16) State Special Education Aids Line 64b of Aid Report | 1,214,849.15 |
| 16 - 7 | 17) State Special Education Aids for Instruction Education | 951,278.75 |
| | 18) If Line 5 is > than 8, enter excess aid amt, or enter 0 if line 8 is > than line 5 | 0.00 |
| 17 + 18 | 19) Adjusted State Special Education Aid | 951,278.75 |
| 19 / 15 | 20) Ratio of Expenditures to Aid - RATI01 | 0.5528388669 |

Tuition Billing District Summary Report

- Below are the expenditures billed to Central Public 0108-01 with the most recent SFY 2022 run (this is not final). Column D represent the amount billed for that LEAs unreimbursed SpEd costs.

| ***** EXPENDITURES - COSTS FOR RESIDENT STUDENTS SERVED BY OTHER DISTRICTS/COOPERATIVES ***** | | | | | | | AMOUNT OF FEDERAL FUNDS TO BE APPLIED | | | | 0.00 |
|---|--|---------------------------|---|--|---------------------------|---|---------------------------------------|-----------------------------|-------------------------------|-------------------------------|---|
| SERVING NBR-TYPE | (A) ***** REIMBURSABLE INITIAL AMOUNT | (B) FEDERAL PORTION | (C)=(A)-(B) NET COST AMT AFTER FED SUBTRACTION | (D) ***** NON-REIMBURSABLE INITIAL AMOUNT | (E) FEDERAL PORTION | (F)=(D)-(E) NET COST AMT AFTER FED SUBTRACTION | (G) GENERAL EDUC COST | (H) DEBT SERVICE COST | (I) BUILDING LEASE COST | (J) TRANSPORTATION COST | (K)= (C)+(F)+(G)+ (H)+(I)+(J) TOTAL AMOUNT |
| 0110-01 WACONIA PUBLIC | 0.00 | 0.00 | 0.00 | 266,466.08 | 0.00 | 266,466.08 | 0.00 | 0.00 | 0.00 | 22,838.66 | 289,304.74 |
| 0111-01 Watertown-Maye | 0.00 | 0.00 | 0.00 | 2,396.50 | 0.00 | 2,396.50 | 0.00 | 0.00 | 0.00 | 0.00 | 2,396.50 |
| 0112-01 EASTERN CARVER | 0.00 | 0.00 | 0.00 | 28,883.80 | 0.00 | 28,883.80 | 0.00 | 0.00 | 0.00 | 0.00 | 28,883.80 |
| 0270-01 HOPKINS PUBLIC | 0.00 | 0.00 | 0.00 | 8,680.00 | 0.00 | 8,680.00 | 0.00 | 0.00 | 0.00 | 4,127.47 | 12,807.47 |
| 0276-01 MINNETONKA PUB | 0.00 | 0.00 | 0.00 | 12,365.45 | 0.00 | 12,365.45 | 0.00 | 0.00 | 0.00 | 0.00 | 12,365.45 |
| 0281-01 ROBBINSDALE PU | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,760.76 | 1,760.76 |
| 0287-06 Intermediate S | 0.00 | 0.00 | 0.00 | 7,158.37 | 0.00 | 7,158.37 | 8,808.96 | 0.00 | 0.00 | 0.00 | 15,967.33 |
| 0288-06 Southwest Metr | 0.00 | 0.00 | 0.00 | 89,853.27 | 0.00 | 89,853.27 | 158,976.53 | 0.00 | 0.00 | 0.00 | 248,829.80 |
| 0716-01 BELLE PLAINE P | 0.00 | 0.00 | 0.00 | 1,651.97 | 0.00 | 1,651.97 | 6,760.96 | 0.00 | 0.00 | 0.00 | 8,412.93 |
| 0742-01 ST. CLOUD PUBL | 0.00 | 0.00 | 0.00 | 1,598.10 | 0.00 | 1,598.10 | 1,263.04 | 0.00 | 0.00 | 0.00 | 2,861.14 |
| 0811-01 Wabasha-Kellog | 0.00 | 0.00 | 0.00 | 579.84 | 0.00 | 579.84 | 0.00 | 0.00 | 0.00 | 0.00 | 579.84 |
| 0991-83 Region 6 and 8 | 0.00 | 0.00 | 0.00 | 9,562.18 | 0.00 | 9,562.18 | 7,344.85 | 0.00 | 0.00 | 0.00 | 16,907.03 |
| 4082-07 BLUESKY CHARTE | 0.00 | 0.00 | 0.00 | 196.80 | 0.00 | 196.80 | 0.00 | 0.00 | 0.00 | 0.00 | 196.80 |
| 4150-07 MINNESOTA ONLI | 0.00 | 0.00 | 0.00 | 9,414.36 | 0.00 | 9,414.36 | 0.00 | 0.00 | 0.00 | 0.00 | 9,414.36 |
| 4161-07 NEW DISCOVERIE | 0.00 | 0.00 | 0.00 | 3,123.64 | 0.00 | 3,123.64 | 340.33 | 0.00 | 0.00 | 1,562.03 | 5,026.00 |
| 4183-07 LIONSGATE ACAD | 0.00 | 0.00 | 0.00 | 7,265.44 | 0.00 | 7,265.44 | 15,529.08 | 0.00 | 0.00 | 4,401.77 | 27,196.29 |
| 4188-07 COLOGNE ACADEM | 0.00 | 0.00 | 0.00 | 162,368.42 | 0.00 | 162,368.42 | 0.00 | 0.00 | 0.00 | 19,570.65 | 181,939.07 |
| * EXPENDITURES TOTAL * | 0.00 | 0.00 | 0.00 | 611,564.22 | 0.00 | 611,564.22 | 199,023.75 | 0.00 | 0.00 | 54,261.34 | 864,849.31 |

Tuition Billing District Summary Report (2)

- Below are the revenue billed by Central Public 0108-01 along with the overall net adjustment with the most recent SFY 2022 run (this is not final).

***** REVENUES - COSTS FOR SERVING NON-RESIDENT STUDENTS *****

| RESIDENT NBR-TYPE | (A) ***** REIMBURSABLE INITIAL AMOUNT | (B) FEDERAL PORTION | (C)=(A)-(B) ***** NET AMT AFTER FED SUBTRACTION | (D) ***** NON-REIMBURSABLE INITIAL AMOUNT | (E) FEDERAL PORTION | (F)=(D)-(E) ***** NET COST | (G) GENERAL EDUC COST | (H) DEBT SERVICE COST | (I) BUILDING LEASE COST | (J) TRANSPORTATION COST | (K)= (C)+(F)+(G)+ (H)+(I)+(J) TOTAL AMOUNT |
|------------------------|---|---------------------------|---|---|---------------------------|----------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|---|
| 0077-01 MANKATO PUBLIC | 0.00 | 0.00 | 0.00 | 346.10 | 0.00 | 346.10 | 0.00 | 0.00 | 0.00 | 0.00 | 346.10 |
| 0110-01 WACONIA PUBLIC | 0.00 | 0.00 | 0.00 | 7,015.73 | 0.00 | 7,015.73 | 0.00 | 0.00 | 0.00 | 780.80 | 7,796.53 |
| 0111-01 Watertown-Maye | 0.00 | 0.00 | 0.00 | 13,179.32 | 0.00 | 13,179.32 | 0.00 | 0.00 | 0.00 | 182.32 | 13,361.64 |
| 0112-01 EASTERN CARVER | 0.00 | 0.00 | 0.00 | 2,375.31 | 0.00 | 2,375.31 | 0.00 | 0.00 | 0.00 | 0.00 | 2,375.31 |
| 0424-01 LESTER PRAIRIE | 0.00 | 0.00 | 0.00 | 433.68 | 0.00 | 433.68 | 0.00 | 0.00 | 0.00 | 0.00 | 433.68 |
| 0716-01 BELLE PLAINE P | 0.00 | 0.00 | 0.00 | 1,250.40 | 0.00 | 1,250.40 | 0.00 | 0.00 | 0.00 | 0.00 | 1,250.40 |
| 0720-01 SHAKOPEE PUBLI | 0.00 | 0.00 | 0.00 | 3,883.69 | 0.00 | 3,883.69 | 0.00 | 0.00 | 0.00 | 0.00 | 3,883.69 |
| 2310-01 SIBLEY EAST SC | 0.00 | 0.00 | 0.00 | 35,063.19 | 0.00 | 35,063.19 | 0.00 | 0.00 | 0.00 | 589.36 | 35,652.55 |
| 2397-01 LE SUEUR-HENDE | 0.00 | 0.00 | 0.00 | 8,100.70 | 0.00 | 8,100.70 | 0.00 | 0.00 | 0.00 | 0.00 | 8,100.70 |
| 2859-01 GLENCOE-SILVER | 0.00 | 0.00 | 0.00 | 14,864.73 | 0.00 | 14,864.73 | 0.00 | 0.00 | 0.00 | 5,350.24 | 20,214.97 |
| * REVENUES TOTAL * | 0.00 | 0.00 | 0.00 | 86,512.85 | 0.00 | 86,512.85 | 0.00 | 0.00 | 0.00 | 6,902.72 | 93,415.57 |

| ***** REVENUES LESS EXPENDITURES ***** | REIMBURSABLE NET COST | NONREIMBURSABLE NET COST | GENERAL EDUC COST | DEBT SERVICE COST | BUILDING LEASE COST | TRANSPORTATION COST | TOTAL AMOUNT |
|--|--------------------------|-----------------------------|----------------------|----------------------|------------------------|------------------------|--------------|
| | 0.00 | 525,051.37- | 199,023.75- | 0.00 | 0.00 | 47,358.62- | 771,433.74- |


Tuition Billing District Calculation (3)

- Column D – represent the amount billed for unreimbursed SpEd costs
- Column G – represent both GenEd revenue for placed student records along with appeals for those applicable LEAs.
 - All SpEd students reported as being served by a cooperative/intermediate have their GenEd revenue continue going to the resident district, so tuition billing calculates and moves to the serving.
 - Charters serving more than 30 percent SpEd, cooperatives/intermediates and districts operating on-site education at residential facilities can appeal to MDE for us to calculate/bill an additional amount of GenEd here to cover any unreimbursed costs (these are generally excess admin/facilities/overhead/debt costs).
- Column J –represent the amount billed for unreimbursed SpEd transportation costs. SpEd aid is based on prior year spending, so if an LEA spends more under Finance 723 in the current year the increase is proportionally billed based on membership hours and students reported with transportation category 03.

Tuition Billing Invoice Extract

- Invoices can be found in SEDRA and downloaded to a CSV file.
- Invoices show both students served by other LEAs and students enrolled into the district.

Special Education Expenditure

 21-22 Data Year [\(change data year\)](#)

 0108-01 Central Public School District [\(change district\)](#)

Data Extracts

 [Expenditures](#)

 [Expenditure Errors](#)

 [Tuition Invoice](#)

Tuition Billing Invoice Extract (2)

- Column BM of the extract ties out to column E on the District Summary report. It represents the disability/site rate times SpEd services hours minus the GenEd defray. Lastly, if the MARSS record represents open enrollment it is further subjected to a 20% reduction.
- Column BS represents the total GenEd billed and ties out to Column G on the Summary report. You can see the breakdown of GenEd as column BP is moving GenEd based on weighted ADM while column BR is the GenEd appeal amount if applicable.
- Column BY represents column J of the Summary report for billing unreimbursed transportation costs.

Maintenance of Effort Interactive Spreadsheet

- Each district's MOE reset in SFY 2016 due to the funding formula change. As a result, we will need to continue to go back to SFY 2016 to determine a district's "all time high." Once the "all time high" has been set, district's need to spend at least the same amount in that year going forward.

[illegible]

MOE MFR Report

The MOE report is located on the MDE Data Center under MFR

View reports added in the last:

District: CENTENNIAL PUBLIC SCHOOL DISTRICT (0012-01) ▼ or enter up to 5 districts:
(9999-99)
Category: Special Education Maintenance of Effort ▼
Year: ALL ▼
Report: Special Education Maintenance of Effort ▼

[List Reports](#) [Reset](#)

| <u>District</u> | <u>Fiscal Year</u> | <u>Report Name</u> | <u>Category</u> | <u>Run Date</u> |
|-----------------|--------------------|---|---|--------------------|
| 0012-01 | FY 21-22 | Special Education Maintenance of Effort | Special Education Maintenance of Effort | 10/25/2022 10:09AM |
| 0012-01 | FY 20-21 | Special Education Maintenance of Effort | Special Education Maintenance of Effort | 02/23/2022 8:08AM |
| 0012-01 | FY 19-20 | Special Education Maintenance of Effort | Special Education Maintenance of Effort | 06/22/2021 2:54PM |
| 0012-01 | FY 18-19 | Special Education Maintenance of Effort | Special Education Maintenance of Effort | 06/08/2020 1:25PM |
| 0012-01 | FY 17-18 | Special Education Maintenance of Effort | Special Education Maintenance of Effort | 09/17/2019 10:44AM |

MOE Report Example

- There are 4 Categories
 - Total Expenditures
 - District Average
 - Local Expenditures
 - District Local Average

| DISTRICT 0012-01 CENTENNIAL PUBLIC SCHOOL DISTRICT | | |
|---|---------------|---------------|
| STATE AND LOCAL EXPENDITURES | | |
| | 20-21 | 21-22 |
| SPECIAL EDUCATION EXPENDITURES FROM DISTRICT | 12,486,600.78 | 12,663,760.95 |
| SPECIAL EDUCATION EXPENDITURES FROM COOP/HOST | 1,772,468.16 | 2,039,892.30 |
| SPECIAL EDUCATION TRANSPORTATION EXPENDITURES | 2,288,419.47 | 3,250,951.99 |
| SPECIAL EDUCATION BENEFITS FROM DISTRICT | 4,818,333.04 | 3,921,331.46 |
| ACTE-SPED EXPENDITURES FROM DISTRICT | 104,403.78 | 115,121.54 |
| ACTE-SPED EXPENDITURES FROM COOP/HOST | 10,662.04 | 10,197.08 |
| MDE ADJUSTMENT | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 21,480,887.27 | 22,001,255.32 |
| STUDENTS WITH IEP'S SERVED BIRTH - AGE 21 | 1,518 | 1,588 |
| DISTRICT AVERAGE | 14,150.78 | 13,854.69 |
| STATE AID | | |
| REGULAR SPECIAL EDUCATION | 14,977,774.40 | 15,432,607.93 |
| TOTAL ADSIS COSTS NOT ELIGIBLE FOR MOE | 761,716.51 | 724,491.52 |
| TOTAL FINANCE 728 COST | 268,251.79 | 284,300.65 |
| TUITION BILLING REIMBURSEMENT RATIO | 0.67 | 0.65 |
| PRORATION FACTOR | 1.00 | 1.00 |
| TOTAL AID NOT ELIGIBLE FOR MOE | 780,794.80 | 760,468.30 |
| SPECIAL PUPIL | 53,496.68 | 118,941.02 |
| HOME BASED TRAVEL | 0.00 | 0.00 |
| COURT PLACED | 0.00 | 0.00 |
| OUT-OF-STATE | 2,877.78 | 0.00 |
| COOP AID | 1,106,686.93 | 1,327,153.99 |
| COOP ACTE-SPED AID | 6,655.73 | 6,642.98 |
| TOTAL STATE AID | 15,366,696.72 | 16,124,877.62 |
| LOCAL EXPENDITURES (TOTAL EXP LESS TOTAL STATE AID) | 6,114,190.55 | 5,876,377.70 |
| MDE ADJUSTMENT | 0.00 | 0.00 |
| DISTRICT LOCAL AVERAGE | 4,027.79 | 3,700.49 |

Maintenance of Effort Reporting Data

State and Local Expenditures – Personnel Type Code (PTC) 21 and Service Code 9 are not included.

| Expenditure | Data Source |
|---------------------------------------|---|
| SpEd Expenditures from District | SEDRA Funding codes 'A', 'E', 'M' and 'U' Expense Amount for lines not in Error |
| SpEd Expenditures from Coop/Host | Tuition billing Initial Total Cost divided by (1 - Aid Ratio) |
| SpEd Transportation Expenditures | Total UFARS expense under Finance code 723 |
| SpEd Benefits from District | SEDRA Funding codes 'a' Expense Amount for lines not in Error |
| ACTE-SpEd Expenditures from District | ACTE-SpEd total Expense Amount for lines not in error |
| ACTE-SpEd Expenditures from Coop/Host | ACTE-SpEd total Expense Amount allocated using participation percentages |

Unduplicated Child Count

- This totals all SpEd students served for a given year by pulling valid end of year Minnesota Automated Reporting Student System (MARSS) records, special education status of 4 or 6, state aid category < 29 and student grade level NOT = 'PS'

Maintenance of Effort - Exceptions

As described in 34 CFR §300.204:

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - **No longer needs the program of special education.**
 - The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

Maintenance of Effort – Exceptions (2)

- The third option allows for an exception for high cost individual services associated with an individual student.
- For example, if a student required a full-time nurse for the prior year and now they made progress so as to no longer need the service; then as long as it was noted in the IEP the school would be justified to let go the nurse because the service is no longer needed.
- Additionally to be eligible for this exception the single cost must be in excess of 150% of your district average.
- For example, if the district average spend is \$12,000/student, then for a service to qualify it would need to have exceeded \$30,000 for the specific student in the prior year.

Voluntary Departure Examples

- **Allowable reasons** – Retirement; resignation; employee does not renew contract; leave of absence (employee elected); dismissal for misconduct; dismissal for breach of contract; not filling vacant positions; filling vacant positions with lower paid staff.
 - Example: A special education teacher paid with state funds retired in 2019-20, and was replaced with a special education teacher in 2020-21, who was paid with a lower amount of state funds. The difference between the two salaries and benefits combined is an allowable exception to MOE in 2020-21.
 - Example: A paraprofessional paid with local funds resigned in 2019-20, and the LEA did not fill the position in the 2020-21 school year. The total salary and benefits for the paraprofessional is an allowable exception to MOE in 2020-21.
- **Unallowable reasons** – Forced transfer; reduction in force (RIF); layoffs; eliminating positions; leave of absence (due to disciplinary action); across the board reductions, including reduction of staff hours; dismissal, LEA releases/does not renew the contract of a probationary employee

Voluntary Departure Example

| Example of how to submit MOE justification (2-year comparison): | | | | | | | | | | | | | |
|---|----------------------|------------------|--------------|--------------|--------------|--------------------|-------------|-----------------|------------------|--------------|--------------|--------------|---------------------|
| School Year | Departing Staff Name | Position | Salary | Benefits | Total Paid | Reason for Leaving | School Year | New Staff | Position | Salary | Benefits | Total Paid | Difference |
| 18-19 | Fred Rogers | Teacher | \$ 60,000.00 | \$ 20,000.00 | \$ 80,000.00 | Retired | 19-20 | Valerie Frizzle | Teacher | \$ 50,000.00 | \$ 10,000.00 | \$ 60,000.00 | \$ 20,000.00 |
| 18-19 | Gabe Kotter | Paraprofessional | \$ 25,000.00 | \$ 5,000.00 | \$ 30,000.00 | Resigned | 19-20 | Did not replace | | | | | \$ 30,000.00 |
| | | | | | | | | | | | | | \$ 50,000.00 |
| | | | | | | | | | | | | | Total MOE Exception |
| Example of how to submit MOE justification (3-year comparison): | | | | | | | | | | | | | |
| School Year | Departing Staff Name | Position | Salary | Benefits | Total Paid | Reason for Leaving | School Year | New Staff | Position | Salary | Benefits | Total Paid | Difference |
| 18-19 | Fred Rogers | Teacher | \$ 60,000.00 | \$ 20,000.00 | \$ 80,000.00 | Retired | 19-20 | Valerie Frizzle | Teacher | \$ 50,000.00 | \$ 10,000.00 | \$ 60,000.00 | \$ 20,000.00 |
| 18-19 | Gabe Kotter | Paraprofessional | \$ 25,000.00 | \$ 5,000.00 | \$ 30,000.00 | Resigned | 19-20 | Did not replace | | | | | \$ 30,000.00 |
| | | | | | | | | | | | | | |
| School Year | Departing Staff Name | Position | Salary | Benefits | Total Paid | Reason for Leaving | School Year | New Staff | Position | Salary | Benefits | Total Paid | Difference |
| 19-20 | Did not replace | | | | | | 20-21 | Glenn Holland | Paraprofessional | \$ 20,000.00 | \$ 3,000.00 | \$ 23,000.00 | \$ 7,000.00 |
| | | | | | | | | | | | | | \$ 7,000.00 |
| | | | | | | | | | | | | | Total MOE Exception |
| End of Worksheet | | | | | | | | | | | | | |

Cost Savings Are Not Allowed as Exceptions

- Employee contributions
- Switching health insurance programs
- Changing OPEB contribution
- Converting to HRA systems
- Position eliminations
- Withdrawal from shared programs
- Savings due to contract rebids, such as transportation
- Changes in contracted services which create a cost savings are not allowable
 - For example: in an effort to lower costs, the LEA hires an in-house related service provider instead of continuing to contract for the service

Thank you!

Special Education Funding and Data Team

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