

**Special Education Updates  
MASBO Winter Conference**

**Division of Program Finance  
George TL Holt, Supervisor  
February 08, 2013**

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## Supplanting and MOE

- The regulations issued for IDEA indicate that there will be no supplanting if an LEA maintains Maintenance of Effort.
- In reviewing the projected data for the proposed new Special Education funding formula, there were discrepancies in how the new formula would affect the special education aids that districts could anticipate.

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## Maximizing Special Education Revenue

- One of the factors for the discrepancies was how districts were using their federal funds.
- Districts that moved eligible salary expenditures from federal to state and state benefits to federal in equal amounts would receive a smaller percentage of new aid under the proposed formula.
- These districts were maximizing their state revenue and reducing the district's cross subsidies.

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### You Can Do It, Too!!

- To maximize your state special education revenue and reduce your cross subsidies of special education -
  - Within your entitlement of federal funds
  - All eligible salaries paid with currently paid with federal funds can be moved to state.
  - Take that sum of the salaries moved from federal to state and pay the benefits of state funded salaries.
  - You cannot use Object Code 295 but must have direct charge of the benefits.

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### You Can Do It, too!! (2)

- Concurrently on EDRS change the Funding Source Code of the salaries moved from federal to state – change from B or F to A or E
- Enter the total of the benefits by Disability on Funding Source Code B or F and Service Code L as a lump sum. (Object Code 220 is used)
- You have just maximized your special education aids and reduced the cross subsidies from the general fund for special education.

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### Topics for Today

- Mental Health Contracting, Invoicing and Paying,
- New Invoice for students without Individualized Education Programs (IEPs) in care and treatment programs,
- Org Dimension in receipts for revenue in care and treatment sites,
- Membership for students in care and treatment programs,
- Course Code 620,
- Program Code 400,
- Contracted Student Placements – Deduct Status.
- State Educational Record View and Submission (SERVS) Financial Draw and Balancing Forward Issues and
- SERVS Load Issues – Error Message.

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### **Contractor Invoicing Medical Assistance (MA) for Mental Health Services**

- If a contractor invoices Medical Assistance directly for mental health services:
  - The service is considered paid in full.
  - The contractor shall not invoice another agency or district for those same services.
  - The contractor should not transfer those funds to a school district.

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### **Contractor Invoicing MA for Mental Health Services**

- There are services required by the school district contract for additional services that may be invoiced to a school district and those expenditures are eligible for state special education aids.
  - Assessments,
  - IEP meetings,
  - Consulting with instructional staff and
  - Designing intervention strategies.

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### **Contracting for Mental Health Services**

- When a district contracts for mental health services the district and the contract should agree:
  - Invoice only for those services authorized and no change in services without specific authorization.
  - Spell out the names of the services providers and their certification.

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### Contracting Mental Health Services (2)

- Specify the services to be provided and to whom, e.g. only to students with services contained in the IEPs,
- Specify rates for each service, e.g. assessments, IEP meetings, consultations, therapies and
- Include a statement if the contracted services are billed to Medical Assistance with no cost to the district.

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### Paying for Mental Health Services

- The current practice appears that the mental health provider invoices the district for all the services and credits any payments received from Medical Assistance.
- This is not the correct procedure for invoicing districts for services not covered by Medical Assistance.

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### Paying for Mental Health Services (2)

- The district should only pay for services that are:
  - Authorized in the contract with the provider and
  - Services invoiced to the Department of Human Services should not be a part of any invoice to the district as those are considered paid in full.

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### Paying for Mental Health Services (3)

- Since all invoices are public the district needs to assure that the personally identifiable information contained in the invoice is protected from further disclosures.
- Districts should only pay invoices when the invoices specify what services were provided and to whom.

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### Revenue for Mental Health Services – Eligible for MA - SFY 2011 Data

#### Cost

- Head Start (HS) Student \$ 51.00

#### Revenue

- Special Education (SpEd) Aid \$ 20.61
- General Education (GenEd) Revenue (Rev) \$ 8.31
- IEP-MA \$ 23.97
- Excess Cost Aid \$ 6.97
- Total Revenue \$ 59.86

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### Revenue for Mental Health Services – Eligible for MA – Parent Declined

#### Cost

- HS Student \$51.00

#### Revenue

- SpEd Aid \$20.61
- GenEd Rev \$ 8.31
- Excess Cost Aid \$ 6.97
- Total Revenue \$35.89

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### Care and Treatment Invoice for Students without IEPs

- Minnesota Statute 125A.19 was amended in the 2012 session to read:
- “All tuition billing for the education of nonresident children pursuant to sections 125A.03 to 125A.24, **125A.51**, 125A.515, and 125A.65 must be done on uniform forms prescribed by the commissioner. The billing shall contain an itemized statement of costs that are being charged to the district of residence.”

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### Care and Treatment Invoice for Students without IEPs (2)

- A new form is being finalized that is to be used to invoice students without IEPs who are placed in care and treatment programs.
- After the form has been approved by the Commissioner of Education, a notice will be sent to the Business Managers and Directors of Special Education announcing the posting of the form.

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### Care and Treatment Invoice for Students without IEPs (3)

- The invoice will be posted to the Minnesota Department of Education (MDE) website:
- MDE > School Support > Forms
- Once the form is approved and posted to the MDE website districts should only pay from invoices prepared on the approved form for the education of resident students without IEPs in care and treatment programs.

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### Org Dimension for Care and Treatment Programs

- The Division of School Finance has been working towards automating all general education appeals for care and treatment programs using the Uniform Financial and Reporting System (UFARS) and the Minnesota Automated Reporting Student System (MARSS) data.
- These appeals are asking MDE to approve additional costs for the education programs in care and treatment sites provided to students with IEPs billed through the MDE Tuition Billing System.

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### Org Dimension for Care and Treatment Programs (2)

- Starting in SFY 2014, the org code and appropriate source code must be contained on all receipts for care and treatment programs:
  - Approved under 125A.515.
  - Operated by a cooperative, education district or intermediate.

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### Membership for Students in Care and Treatment Programs

- The time students received treatment does not generate membership as it is not instruction and services are not provided by a licensed teacher.
- If a student does not have an IEP for time in a care and treatment program, the time does not count towards membership. Only the portion of the day in a direct and instructional setting with a licensed teacher will count towards membership.

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### Membership for Students in Care and Treatment Programs (2)

- If a student does have an IEP but the IEP does not contain the services of a care and treatment program, then the time in the care and treatment program does not count towards membership.
- If a student does have an IEP and the IEP does contain the services of the care and treatment program, then the care and treatment program is a related service. Time in care and treatment counts towards membership.

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### Course Code 620

- As you are aware Finance Dimension 741 was added for SFY 2013 to track expenditures for students Birth-Two (B-2).
- Some districts use Compensatory Revenue (Finance Dimension 317) and Q-Comp (Finance Dimension 335) for services to students in B-2 programs.

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### Course Code 620 (2)

- Districts that have expenditures in Finance 317 or 335 should use Course Code 620 to indicate that these expenditures are for students B-2 starting in SFY 2013.
- Districts are not to use Course Code 620 with Finance 372 (IEP-MA) expenditures. IEP-MA expenditures are not included in the calculation of Maintenance of Effort (MOE).

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### Program Code 400

- The purpose of Program Code 400 is to:
  - Indicate that an expenditure is not eligible for state special education aids (such as inappropriately licensed staff),  
01-XXX-400-000-145-000
  - Indicate the paraprofessional has not yet met district standards.  
01-XXX-400-000-161-000

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### Program Code 400 (2)

- The purpose of Program Code 400 is:
  - To exclude expenditures from the UFARS/ Electronic Data Reporting System (EDRS) comparison (especially appropriate expenditures for IEP-MA revenue/Finance 372).
  - Expenditures like travel to training are not eligible for state aids (Object 366).  
01-XXX-400-372-366-000

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### Program Code 400 (3)

- You can use Finance Dimension 372 and 799 with Program Code 400.
- You cannot use Program 400 with any Federal Finance Dimension or Finance 740.

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### Contracted Student Placements – Deduct Status

- As in the past, many EDRS edit issues related to the appropriate deduct status of students who participate in contracted student placements.
- A student is considered in a placement when the student is receiving educational services outside of a school district facility.
  - Exception – Early Childhood Family Education (ECFE) programs operated by Community Education.

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### Contracted Student Placements – Deduct Status (2)

- Deduct Status Options
  - Deduct Status A – Placement is in place of the resident district's program – General Education Revenue is deducted.
  - Deduct Status B – Program is Supplemental to Regular Program – No General Education Revenue deducted.
  - Deduct Status C – Extended School Year – No General Education Revenue deducted.

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### Contracted Student Placements – Deduct Status (3)

#### Rules of Thumb for Deduct Status

- If the student is in an ECFE program without special education service providers, the deduct status is A.
- If there are special education staff assigned to the ECFE program full time, then the deduct status is B if the teacher and the students(s) with IEPs are there together.
- If the student is placed into a residential program the deduct status is A.
- If a student is outside a district facility basically the deduct status is A.

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### Issue: Managing Allocations and Making Draws

- The basic premise of SERVS Financial was that districts manage their allocations and draws of funds.
- MDE is launching a major effort to rewrite the code for the payment system, and until it is completed and tested districts need to be aware of issues that may arise in the balancing forward funds and draws.

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### What are the issues?

- Entitlement and allocations may change between initial and final calculations.
- Individuals managing allocations may not be in sync with the individuals doing the draws.
- Balancing forward funds before the draw requests are posted and cleared.
- Not periodically checking draws to allocations.

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### Change in allocations...

- Manage Allocations/Competitive Awards

425 - 2010 Award  
Formula - 425 - SFY 2010, IDEA Special Education (Funding Formula)  
Allocation, FFY 2009, CFDA 84.027A, H027A090087  
Carry Forward %: 100.0%  
Federal Obligate By: 06/30/2011  
Federal Expend By: 11/14/2011

Initial Allocation: \$7,272.10  
Amount after Adjustments: \$6,887.21  
Final Allocation: \$6,887.21

Enter Amount (\$) for each Budget SFY

Budget State Fiscal Year	Amount for Budget (\$)	Amount Expended (\$)
2010	0.00	\$0.00
2011	6887.21	\$7,272.10
2012	0.00	\$0.00

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## Monitor Funds Available

- Manage Applications & Budgets/Spend

Funds Available And Budget Summary					
UFARS Course Code	Carry Forward %	Federal Obligate By	Federal Expend By	Funds Allocation	Unexpended Funds
011 - 425 2010 Award	0.0%	09/30/2011	11/14/2011	\$6,887.21	\$0.00
000 - 425 2011 Award	100.0%	09/30/2012	11/14/2012	\$0.00	\$0.00
Total:				\$6,887.21	\$384.89
UFARS Report Period		Budget Obligation Period	Budget Draw Period	Approved Total Budgeted	Unexpended
07/01/2010 - 06/30/2011		07/01/2010 - 06/30/2011	07/01/2010 - 11/14/2011		\$7,272.10

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## Check Draws Have Cleared

- Before balancing forward any funds, please check to make sure all draw requests have cleared.

Expense Transactions						
Date	Status	Service Dates	UFARS Course Code	Description	Amount Requested	Actions
08/23/2011	Payment Cleared	06/01/2011 - 06/30/2011	000 - 401 2011 Award	#640 - June	\$234.72	
08/23/2011	Payment Cleared	06/01/2011 - 06/30/2011	000 - 401 2011 Award		\$42,645.32	

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## Make Sure Draws Have Cleared

<b>401 - 2011 Award</b> Formula - 401 - SFY 2011, Title I, Part A, Improving the Academic Achievement of the Disadvantaged, FFY 2010, CFDA 84.010A, 5010A100023A Carry Forward %: 15.0%      Award Amount: \$186,542.06 Federal Obligate By: 09/30/2012      Amount after Adjustments: \$186,562.06 Federal Expend By: 11/14/2012      Amount reserved for Budgeting: \$186,562.06			
Enter Amount (\$) for each Budget SFY			
Budget State Fiscal Year	Amount for Budget(\$)	Amount Expended(\$)	
2011	157323.14	\$180,647.56	
2012	29238.92	\$29,238.92	
2013	0.00	\$0.00	
<input type="button" value="Save"/> <input type="button" value="Cancel"/>			

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## Another Example of Double Draws

**Manage Award/Allocation**

419 - 2011 Award  
Formula - 419 - SFY 2011, IDEA Special Education FY2011 Part B Section 611 Regular Allocation, FFY 2010, CFDA 84.027A, H027A100087

Carry Forward %: 100.0%      Award Amount: \$655,615.12  
Federal Obligate By: 09/30/2012      Amount after Adjustments: \$653,608.15  
Federal Expend By: 11/14/2012      Amount reserved for Budgeting: \$653,608.15

Enter Amount (\$) for each Budget SFY

Budget State Fiscal Year	Amount for Budget(\$)	Amount Expended(\$)
2011	588798.46	588,798.46
2012	0.00	\$64,809.69
2013	64809.69	\$64,809.69

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## Draws and Managing Correct Award Year

Enter Amount (\$) for each Budget SFY

Budget State Fiscal Year	Amount for Budget(\$)	Amount Expended(\$)
2011	157323.14	\$160,647.56
2012	29238.92	\$29,238.92
2013	0.00	\$0.00

Save Cancel

Enter Amount (\$) for each Budget SFY

Budget State Fiscal Year	Amount for Budget(\$)	Amount Expended(\$)
2010	273701.92	\$273,701.92
2011	51845.20	\$48,520.78
2012	0.00	\$0.00

Save Cancel

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## Manage Allocations only in the Award Year

- Balance all funds in the same award year!

**Manage Award/Allocation**

425 - 2010 Award  
Formula - 425 - SFY 2010, IDEA Special Education FY2010 Federal Part B Section 611 CEIS Allocation, FFY 2009, CFDA 84.027A, H027A090087

Carry Forward %: 100.0%      Award Amount: \$2,366.95  
Federal Obligate By: 09/30/2011      Amount after Adjustments: \$2,366.95  
Federal Expend By: 11/14/2011      Amount reserved for Budgeting: \$2,366.95

Enter Amount (\$) for each Budget SFY

Budget State Fiscal Year	Amount for Budget(\$)	Amount Expended(\$)
2010	115.76	\$115.76
2011	2251.19	\$2,251.19
2012	0.00	\$0.00

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### Periodically Check Allocations to Draws

- The same funds balanced forward to FY 2011 were not drawn and are no longer available.

Enter Amount (\$) for each Budget SFY

Budget State Fiscal Year	Amount for Budget(\$)	Amount Expended(\$)
2010	273701.92	\$273,701.92
2011	51845.20	\$46,520.78
2012	0.00	\$0.00

Save Cancel

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### SERVS Rules of Thumb

- Do not balance forward funds while payments are pending – only after the payments indicate “cleared.”
- Periodically check allocations to expenditures to avoid leaving money unspent.
- When draw requests are made, be sure funds are available in that course code.
- Balance forward only within the award year.

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### New EDRS/SERVS Load Error Messages

- With the release of the new version of SERVS Financial, districts will be able to determine the issue or error that caused the data to not load to a SERVS Financial budget.

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### EDRS/SERVS Financial Load Errors

- Log into SERVS Financial and under Manage Applications and Budgets, select the following:

Award Year  
2013

UFARS Finance Code  
435

Search

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### EDRS/SERVS Financial Load Errors (2)

- Click on the icon under actions as noted below:

Actions

Create Budget Lock

View EDRS Messages

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### EDRS/SERVS Financial Load Errors (3)

- The error message will appear in the message box as seen below.

EDRS Messages

Message

No money has been reserved from an allocation into the state fiscal year for budgeting. Use the manage allocation feature to reserve funds in this state fiscal year.

Close

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### Load Errors to SERVS Financial

- There may be issues that would not be in the SERVS/EDRS Load Error message:
  - The data from EDRS is loaded to a table for SERVS Financial each Wednesday morning at 6:30 a.m.
  - Data entered after this time will not load until the next week.
  - If applications have not been submitted and approved, data will not load.

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### Special Education Funding Reform MDE Draft Proposal Weighted Pupil Funding Component of Regular Aid

- Weighted pupil funding is provided for the following disability types:
- Cost Level 2 (24% of child count, 24% of cost):
- \$10,236 times the December 1 child count for the primary disability areas of

411 Autism Spectrum Disorders

412 Developmentally Delayed

416 Severely Multiply Impaired

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- \$17,736 times the December 1 child count for the primary disability areas of
- Cost Level 3 (14% of child count, 23% of cost):

405 Deaf & Hard of Hearing

408 Emotional or Behavioral

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Special Education Funding Reform
MDE Draft Proposal-
Weighted Pupil Funding Component of Regular Aid

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411 Autism Spectrum Disorders

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Special Education Funding Reform
MDE Draft Proposal-
Weighted Pupil Funding Component of Regular Aid (2)

- Cost Level 4 (8% of child count, 20% of cost):
- \$26,180 times the December 1 child count for the primary disability areas of

402 Developmentally Cognitive Mild

403 Developmentally Cognitive -Severe

404 Physically Impaired

406 Visually Impaired

409 Deaf-Blind

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Special Education Funding Reform
MDE Draft Proposal-
Special Education – Regular Aid (3)

- Special education initial aid. For fiscal year 2015 and later, a district's
- (1) the lesser of 70 percent of the district's nonfederal special education expenditures for the prior fiscal year or 50 percent of the product of the sum of the following amounts, computed using prior fiscal year data, and the annual inflationary increase:
  - the product of the district's average daily membership served and the sum of:
    - \$438; plus
    - \$305 times the ratio of the sum of the number of pupils enrolled on October 1
    - who are eligible to receive free lunch plus one-half of the pupils enrolled on October 1
    - who are eligible to receive reduced-price lunch to the total October 1 enrollment; plus
    - .00436 times the district's average daily membership served; plus

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### State Wide Expenditure

By January 15 of each year, the department must calculate the statewide average special education expenditure per December 1 child count for the prior fiscal year by primary disability area and provide that information to all districts. By January 15 of each odd-numbered year, the commissioner must identify options for aligning the assignment of disability areas to the categories and the rates for each category in subdivision 2a, clause (1), with the latest expenditure data and submit these options to the legislative committees with jurisdiction over education finance.

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### Retirement

- Mike Matlock has announced his retirement for February 1, 2013 from the Special Education Funding and Data Workgroup.
- Following his retirement, the Special Education Funding and Data Workgroup will have transitional duties cover his numerous responsibilities.

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### Retirement (2)

- Jeanne Krile is now working in the Postsecondary Enrollment Options (PSEO) and Average Daily Membership (ADM) area and is no longer a part of the Special Education Funding and Data workgroup.
- Your patience will be sincerely appreciated as we work through this transition period in returning phone calls and answering emails.
- There is a handout of the individuals who have been assigned additional tasks as points of contact.

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### Retirement (3)

- The best email address to contact the Special Education Funding and Data Team during this transition is:

[mde.spedfunding@state.mn.us](mailto:mde.spedfunding@state.mn.us)

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