



Welcome to MOE

NASBO
2014

Stuart Clark
ESU #1

Goals

Provide you with a tool to help you:

1. manage your district's local funding for special education
2. explain special education funding to Supt, Board, public

Special Education Finance Overview Graphic



Total SPED spending

FTE
calculation*

non-
reimbursable^



State Reimbursement – from previous year’s expenditures



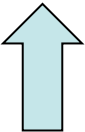
Local Effort - amount can’t decrease (Maintenance of Effort)



IDEA - (see matrix) can be used for non-reimbursable^ costs and % not reimbursed - “excess” v. “new/expanded” – can’t supplant local or state

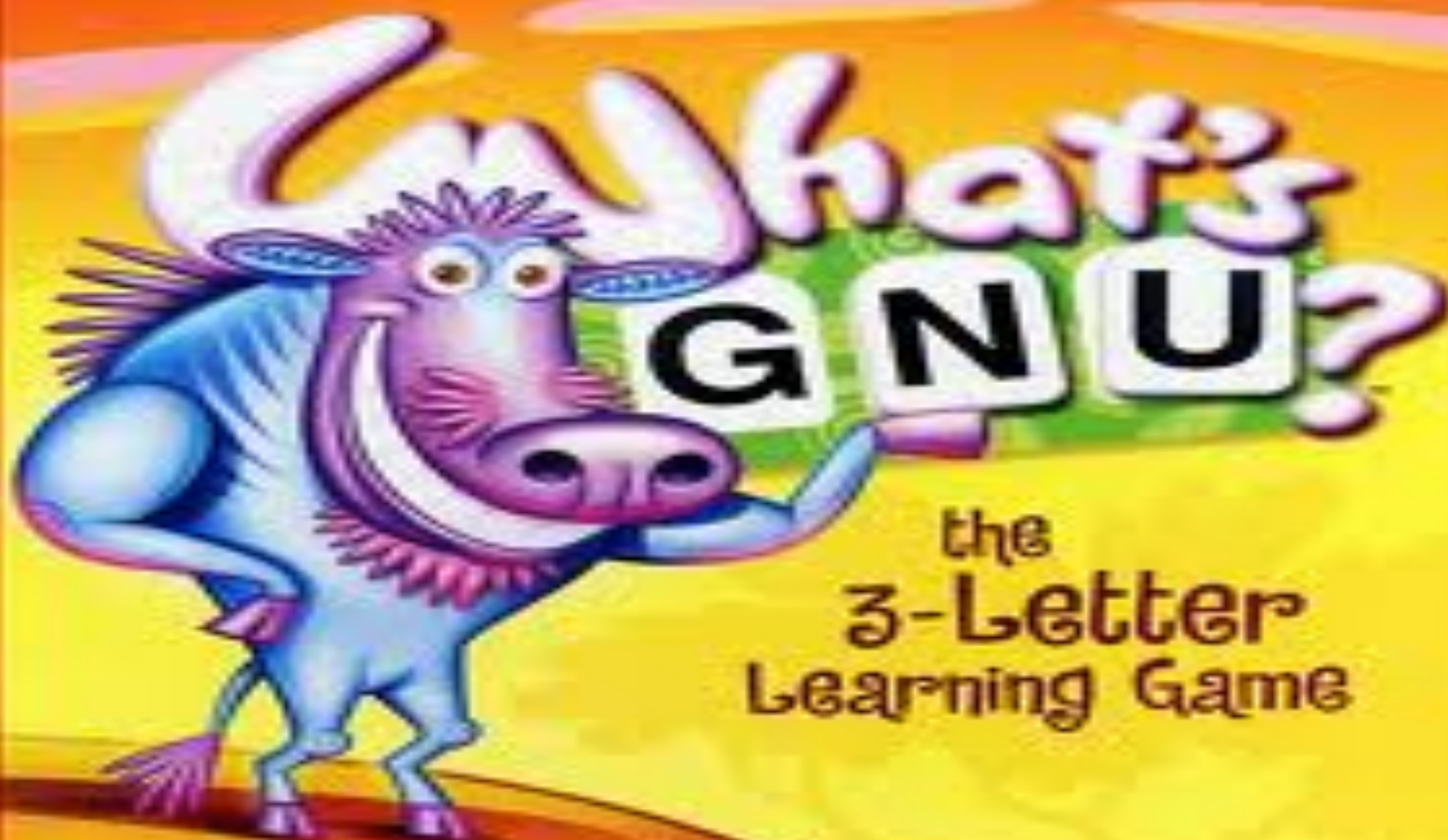
	FEDERAL FUNDS IDEA 611	FEDERAL FUNDS IDEA 611	FEDERAL FUNDS IDEA 619	LOCAL/STATE FUNDS
SPECIAL EDUCATION FUNDING MATRIX	BASE	ENROLLMENT/POVERTY	BASE & ENROLLMENT/POVERTY (Ages 3 and 4 only)	PARTIAL REIMBURSEMENT WITH STATE GENERAL FUNDS
SPECIAL EDUCATION SCHOOL AGE (Ages 5-21)	AFR #4403	AFR #4410		AFR #1200-#1289
SUPPORT SERVICES SCHOOL AGE (FLEX FUNDING)				AFR #1125
SPECIAL EDUCATION BIRTH TO AGE 5	AFR #4404	AFR #4410	AFR #4406 AFR#4409	AFR #1290
SUPPORT SERVICES BIRTH TO AGE 5 (FLEX FUNDING)				AFR #1195
COORDINATED EARLY INTERVENING SERVICES (CEIS)		AFR #4411		
NONPUBLIC (PROPORTIONATE SHARE)		AFR #4412		
SPED TRANSPORTATION SCHOOL AGE	AFR #4402	AFR #4410		AFR #2760
SPED TRANSPORTATION BIRTH TO AGE 5	AFR #4402	AFR #4410	AFR #4407	AFR #2765

MOE Graphic





Ages 5-10 &
2 to 6 Players



What's GNU?

the
3-Letter
Learning Game

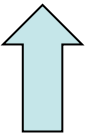
WARNING:
CHOKING HAZARD - Small parts.
Not for children under 3 years.



2 Ways to Calculate MOE

- Local only (traditional)
- Local and state combined

MOE Graphic – State and Federal Calculation



MOE

http://fms12.esu1.org/fmi/iwp/res/iwp_auth.html

Open database "MOEGuide" with:

☐ Guest Account

☒ Account Name and
Password

Account
Name:

users

Password:

.....

Login

Cancel

Documents/Data

- Annual Financial Reports
(AFRs)
- Special Education School Age
Final Financials (SA FFRs)

Welcome to MOE

Use this tool to manage your **M**aintenance **O**f **E**ffort

Enter your School District Name

Enter your School Password

Find My Records

Welcome to MOE

We found no records that match that School District and password.

Possible reasons:

- Misspelled either the School or the password.
- Maybe the school Name is the long version instead of the short or visa versa

[Click here to Try again](#)

Continue below to create your school's records.

Enter your School District Name

Enter your School Password

Select the first year you want to enter data

Submit

Continue below to create your school's records.

We found no records that match that School District and password.

[Click here to try again](#)

Expenditures

Receipts

ANNUAL FINANCE REPORT _AFR _ ACCOUNT DESCRIPTION

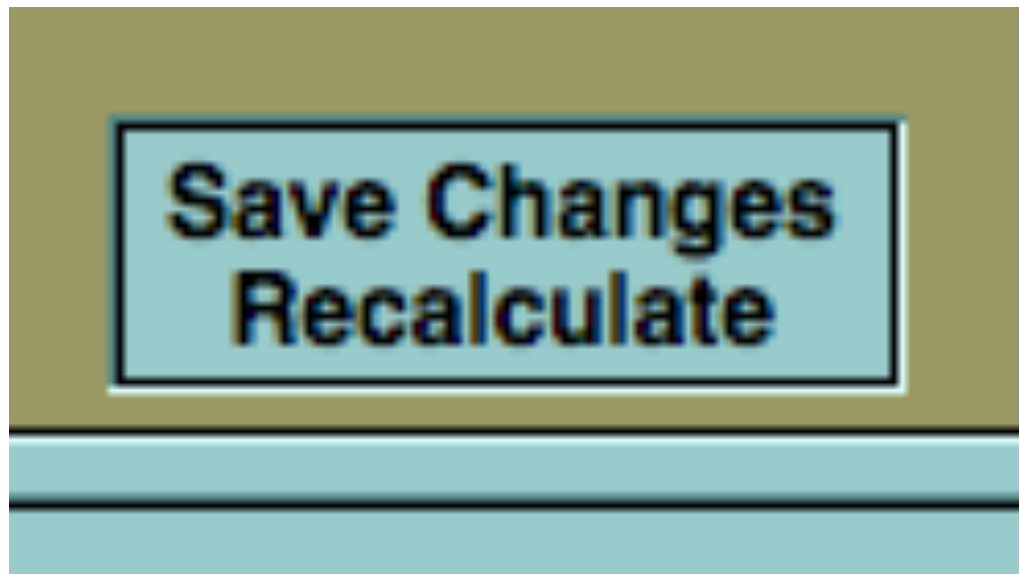
Accounts

05-06

Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	
Total Early Childhood Special Education Instructional Programs (Expenditures)	01-2-01290-000	
Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	
Total Below Age Five Special Education Pupil Transportation (Expenditures)	01-2-02765-000	
Total IDEA Part B (611) Base Allocation Transportation (Expenditures)	01-2-04402-000	
Total IDEA Part B (611) Base Allocation - School Age (Expenditures)	01-2-04403-000	
Total IDEA Part B (611) Base Allocation - Birth Through Age Four (Expenditures)	01-2-04404-000	
Total IDEA Part B Supplemental Payments (Expenditures)	01-2-04405-000	
Total IDEA Preschool (619) Base Allocation (Expenditures)	01-2-04406-000	
Total IDEA Preschool (619) Base Allocation Transportation (Expenditures)	01-2-04407-000	
Total IDEA Enrollment/Poverty (619) (Expenditures)	01-2-04408-000	
IDEA Enrollment Poverty (Expenditures)	01-2-04410-000	
Early Intervening Services (Expenditures)	01-2-04411-000	
Total IDEA Part B Proportionate Share (Expenditures)	01-2-04412-000	
Total IDEA Part C (Expenditures)	01-2-04414-000	
Total IDEA Special Projects (Expenditures)	01-2-04415-000	
IDEA Enrollment Poverty Building Fund (Expenditures)	08-2-04410-000	
Qualified Capital Purpose Undertaking Fund (Expenditures)	09-2-04410-000	

Total Expenditures

Saving



Save after entering data

Expenditures

Receipts

**ANNUAL FINANCE REPORT _AFR
_ ACCOUNT DESCRIPTION****Accounts****05-06**

Special Education Programs - School Age (Receipt)	01-1-03120-000	
Special Education Transportation - School Age (Receipt)	01-1-03125-000	
IDEA Part B (611) Base Allocation (Receipt)	01-1-04404-000	
IDEA Part B Supplemental Payments (Receipt)	01-1-04405-000	
IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation (Receipt)	01-1-04406-000	
IDEA Enrollment/Poverty Grant (Receipt)	01-1-04410-000	
Early Intervening Services (Receipt)	01-1-04411-000	
IDEA Part B Proportionate Share (Receipt)	01-1-04412-000	
IDEA Part C (Receipt)	01-1-04414-000	
IDEA Special Projects (Receipt)	01-1-04415-000	
Medicaid in Public Schools (Receipt)	01-1-04450-000	
IDEA Enrollment Poverty Building Fund (Receipt)	08-1-04410-000	
Qualified Capitol Purpose Undertaking Fund (Receipt)	09-1-04410-000	

Total Receipts

AAPC Calculation

Total Instruction Cost (04-05 AFR line 00-0-01000-000)	00-0-01000-000	<input type="text"/>
Less - Tuition Paid Other Districts (04-05 AFR line 01-2-01100-364)	01-2-01100-364	<input type="text"/>
Less - School Age Final Financial Owned/Operated (04-05 SA FFR line 01-1-999)	01-1-9999	<input type="text"/>
Less - School Age Final Financial Contracted (04-05 SA FFR line 01-1-999)	01-2-9999	<input type="text"/>
Divided by - Average Daily Membership - ADM (04-05 AFR line 00-0-99820-000)	00-0-99820-000	<input type="text"/>
	AAPC	<input type="text"/>

First year

Prior Year Adjustments to MOE

Adjusted Maintenance of Effort

SPED EXCESS COST CALCULATION

SPED Student FTE

Adjusted Average Per Pupil Cost _AAPC_

AAPC Deduction

Local Excess SPED Costs_

SPED Fund Summary

total \$\$\$	
state \$\$\$	
IDEA \$\$\$	
MIPS \$\$\$	0
MAAPS \$\$\$	
FTE Deduction \$\$\$	
local \$\$\$	0
state %	
federal %	
fte %	
local %	0.00%

SPED EXCESS COST CALCULATION

SPED Student FTE

Adjusted Average Per Pupil Cost _AAPC_

AAPC Deduction

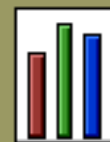
Local Excess SPED Costs_

Save Changes
Recalculate

Composite

MOE Calculator

Check MOE



View
Chart

Year Start	Year End
2005	2006

Create a new year

INDEX

2005

2005

OPED Fund Summary

Description		View	05-06	06-07	07-08	08-09	09-10	10-11	11-12	
ANNUAL FINANCE REPORT_AFR_ACCOUNT DESCRIPTION		Accounts								
Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000		467,529.00	444,636.00	512,272.00	503,759.00	528,381.00	738,746.00	500,000.00	
Total Early Childhood Special Education Instructional Programs (Expenditures)	01-2-01290-000									
Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000		3,393.00	1,952.00	2,675.00	30,311.00	49,666.00	36,403.00		
Total Below Age Five Special Education Pupil Transportation (Expenditures)	01-2-02765-000									
Total IDEA Part B (611) Base Allocation Transportation (Expenditures)	01-2-04402-000				36,379.00	36,384.00		2,414.00		
Total IDEA Part B (611) Base Allocation - School Age (Expenditures)	01-2-04403-000									
Total IDEA Part B (611) Base Allocation - Birth Through Age Four (Expenditures)	01-2-04404-000									
Total IDEA Part B Supplemental Payments (Expenditures)	01-2-04405-000									
Total IDEA Preschool (619) Base Allocation (Expenditures)	01-2-04406-000									
Total IDEA Preschool (619) Base Allocation Transportation (Expenditures)	01-2-04407-000									
Total IDEA Enrollment/Poverty (619) (Expenditures)	01-2-04408-000									
IDEA Enrollment Poverty (Expenditures)	01-2-04410-000		115,713.00	145,444.00	65,583.00	122,768.00	145,444.00	64,501.00		
Early Intervening Services (Expenditures)	01-2-04411-000									
Total IDEA Part B Proportionate Share (Expenditures)	01-2-04412-000									
Total IDEA Part C (Expenditures)	01-2-04414-000									
Total IDEA Special Projects (Expenditures)	01-2-04415-000									
IDEA Enrollment Poverty Building Fund (Expenditures)	08-2-04410-000									
Qualified Capital Purpose Undertaking Fund (Expenditures)	09-2-04410-000									
Total Expenditures			586,635.00	592,032.00	616,909.00	693,222.00	700,372.00	842,064.00	500,000.00	
Special Education Programs - School Age (Receipt)	01-1-03120-000		266,769.00	267,932.00	257,383.00	281,157.00	295,422.00	289,194.00	259,000.00	
Special Education Transportation - School Age (Receipt)	01-1-03125-000		3,296.00	4,159.00	0.00	1,563.00	1,563.00	5,852.00	5,268.00	
IDEA Part B (611) Base Allocation (Receipt)	01-1-04404-000		0.00	0.00	36,379.00	36,384.00	36,384.00	36,403.00	36,384.00	
IDEA Part B Supplemental Payments (Receipt)	01-1-04405-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation (Receipt)	01-1-04406-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
IDEA Enrollment/Poverty Grant (Receipt)	01-1-04410-000		89,419.00	118,194.00	65,583.00	66,946.00	178,146.00	64,501.00	70,037.00	
Early Intervening Services (Receipt)	01-1-04411-000		0.00	0.00	0.00	0.00	0.00	0.00	64,146.00	
IDEA Part B Proportionate Share (Receipt)	01-1-04412-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
IDEA Part C (Receipt)	01-1-04414-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
IDEA Special Projects (Receipt)	01-1-04415-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Medicaid In Public Schools (Receipt)	01-1-04450-000		0.00	0.00		55,822.00	-55,822.00	0.00	0.00	
IDEA Enrollment Poverty Building Fund (Receipt)	08-1-04410-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Qualified Capital Purpose Undertaking Fund (Receipt)	09-1-04410-000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Receipts			359,484.00	390,285.00	359,345.00	441,872.00	462,449.00	395,950.00	434,835.00	
AAPC CALCULATIONS										
Total Instruction Cost (AFR line 00-0-01000-000)			2,280,743.00	2,428,132.00	2,545,868.00	2,803,589.00	2,916,671.00	2,747,672.00	2,930,660.00	
Less - Tuition Paid Other Districts (AFR line 01-2-01100-364)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Less - School Age Final Financial Owned/Operated (SA FFR line 01-1-999)			300,645.00	318,611.00	319,116.00	351,568.00	362,612.00	414,246.00	395,773.00	
Less - School Age Final Financial Contracted (SA FFR line 01-1-999)			128,142.00	143,808.00	125,523.00	137,760.00	171,036.00	149,889.00	126,852.00	
Divided by - Average Daily Membership - ADM (AFR line 00-0-99820-000)			451.91	444.12	435.69	426.25	406.98	406.97	397.67	
AAPC			4,098.06	4,426.09	4,822.76	4,886.42	5,269.84	4,828.82	5,449.82	
MOE										

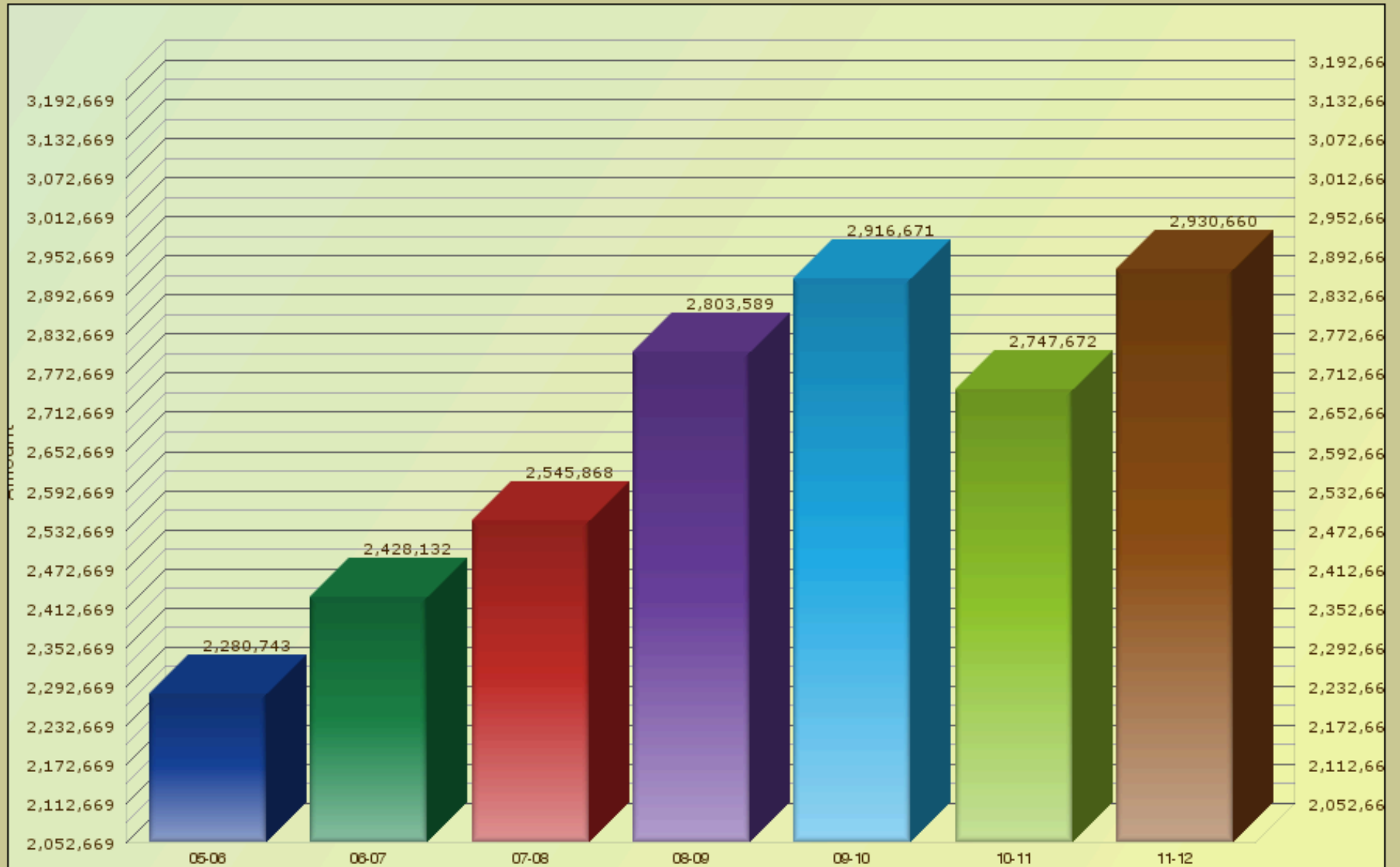
[Total Instruction Cost](#)

[Average Daily Membership](#)

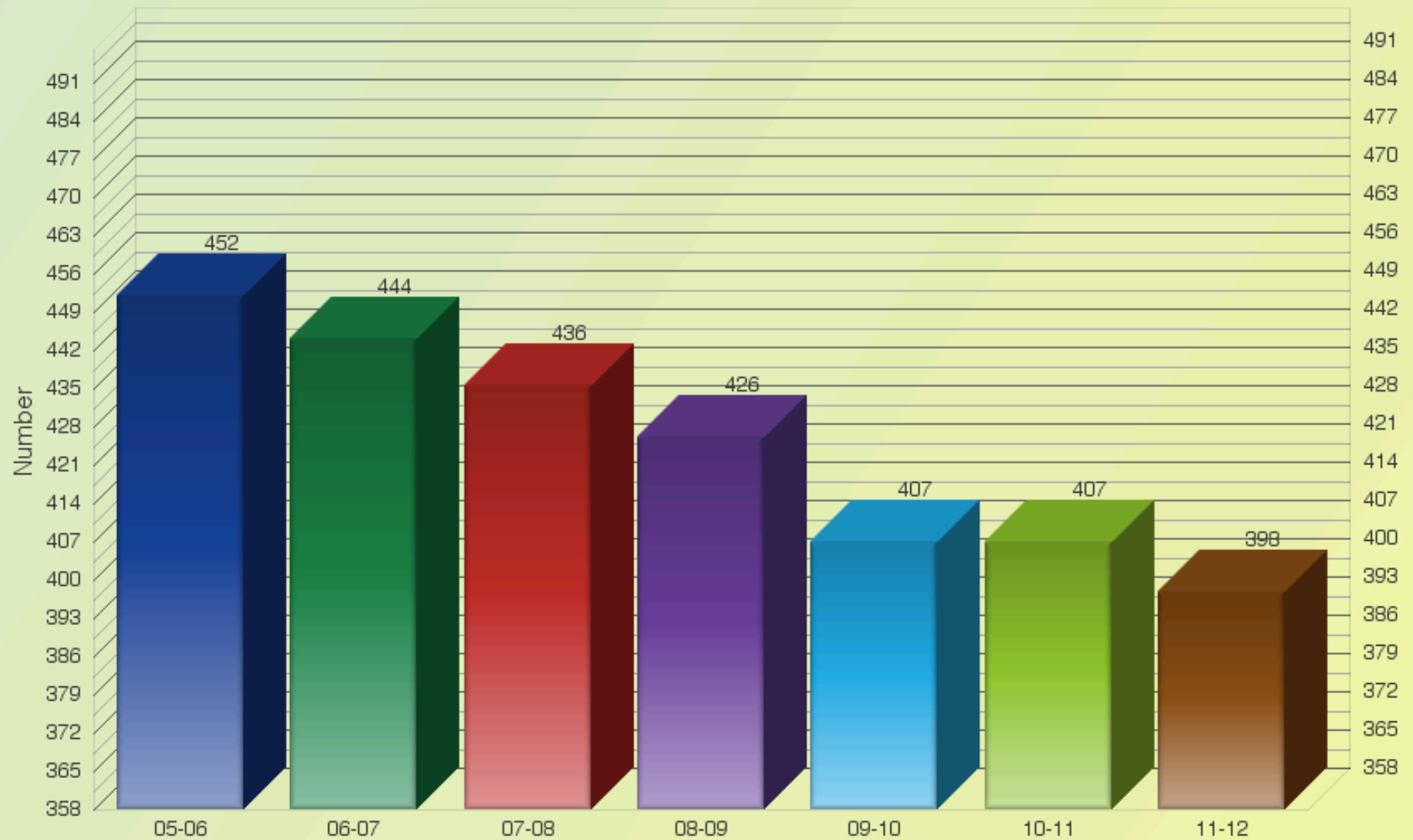
[Percent Breakdown](#)

[Dollar Breakdown](#)

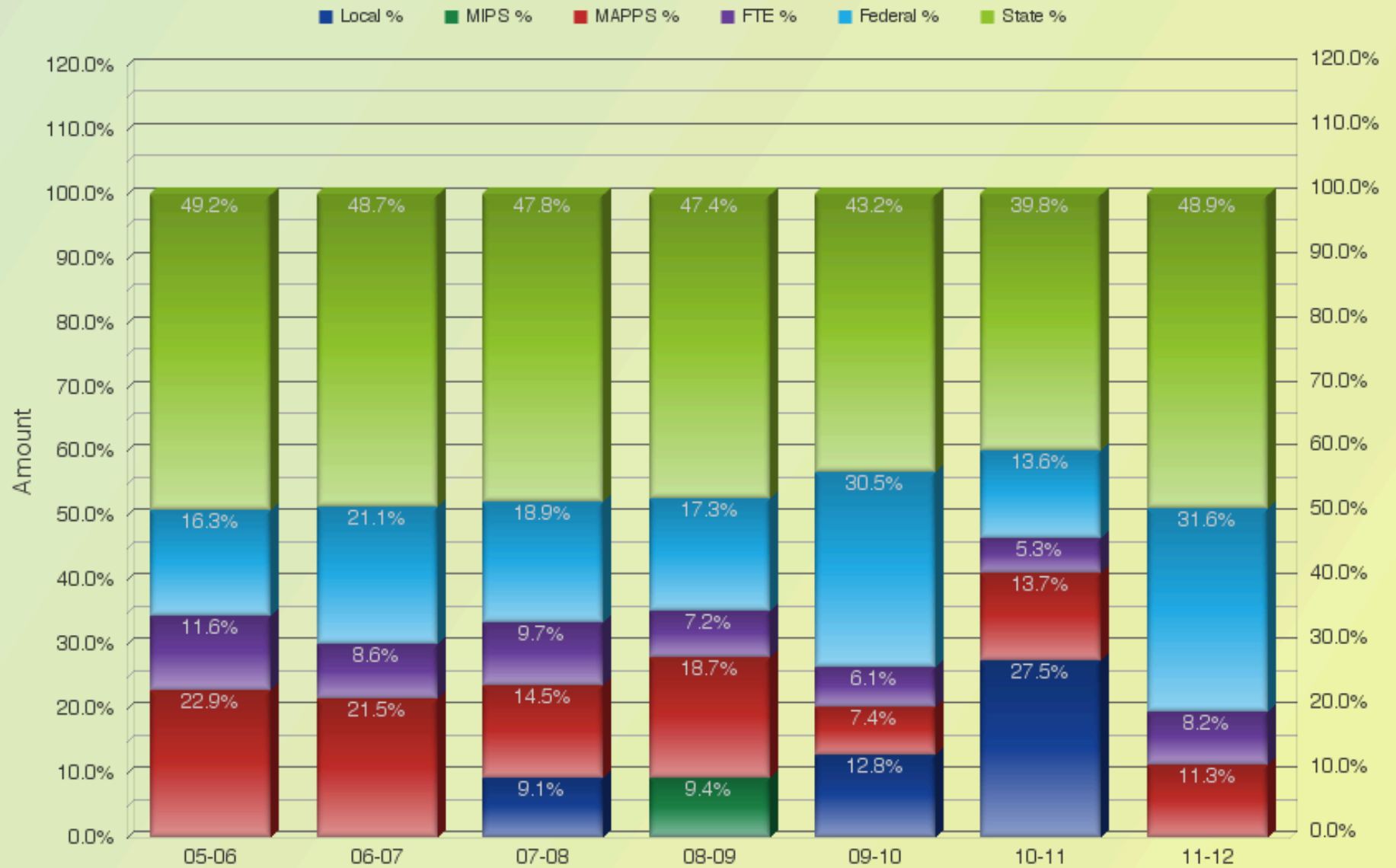
Total Instruction Cost



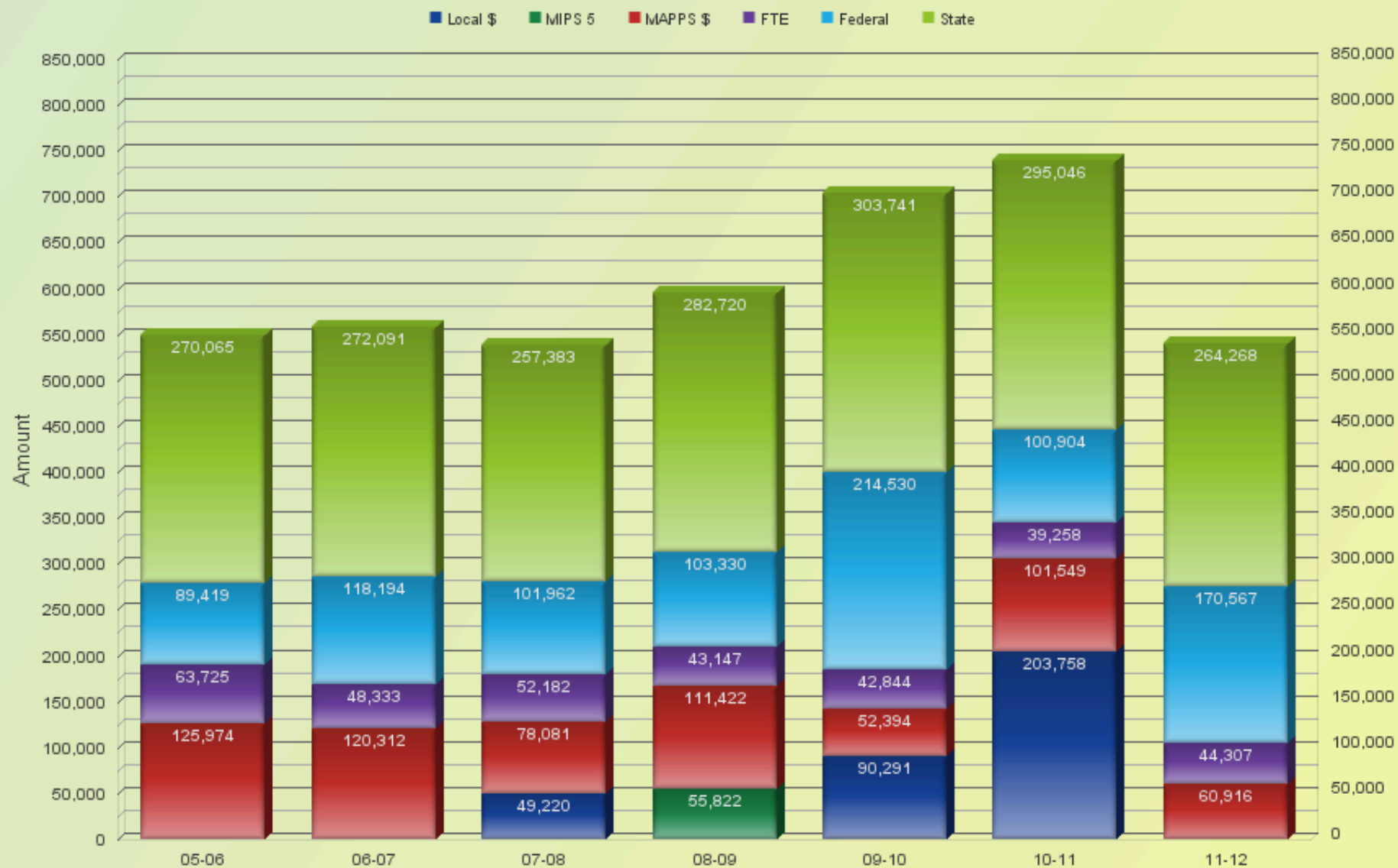
Average Daily Membership



Percent Breakdown



Dollar Breakdown



Create New Year & Navigation

Year Start	Year End
2005	2006

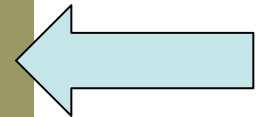
Create a new year

INDEX

2005
2006
2007
2008
2009
2010
2011

Adjusting MOE

MOE		\$
Maintenance of Effort Prior to Adjustment	227,151	
MOE Excess or Shortage	127,151	
Allowable Exemptions		
Adjusted Maintenance of Effort	227,151	



Adjustments to MOE

allowable exemptions from NDE Letter

Total Credits to Decrease
MOE Shortage

Total Credits to Decrease
MOE Excess

Back

EXIT

Changes

Connect

Contact Info

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