



# Special Education Funding and Data

Paul Ferrin | Special Education Funding and Data Team

April 11, 2024

# Acronyms

- **ACTE-SPED** – Access to Career Technical Education for Students with a Disability
- **ADM** – Average Daily Membership
- **ADSI** – 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

- SFY 24 Federal Awards
- State Special Education Aid for SFY 23 and 24 update
- Paraprofessional Requirements
- SpEd Funding Guide
- Tuition Billing Timeline Calendar
- End of Year Tuition Billing example
- Transportation Expenditure Reporting
- Legislative Changes for SFY 24
  - Increased cross subsidy reduction aid
  - Homeless transportation aid
  - Separate sites aid for cooperatives, intermediates and ed districts

# SFY 24 State Special Education Aid

- SFY 24 special education aid was calculated in late January 2024
- The calculation included all applicable SFY 23 general education appeals, SEDRA as of January 24, and used final fall SFY 24 MARSS data for tuition billing.
- The next SFY 24 calculation will take place in early August after the school year closes.
- Districts – elections to use current year federal finance 419 funds to pay down your final SFY 24 tuition adjustment are due to MDE by June 21.

# SFY 23 State Special Education Aid

- SFY 23 special education aid is Final as of the time of this viewing
- The calculation included all applicable general education appeals, final SEDRA prior to the reconciliation and UFARS for transportation costs.
- Federal funds have been applied to district tuition bills
- A separate payment will be made to those receiving federal funds. The source documentation is found of the district calculation report which is located in the MFR under the category of special education tuition billing. These payments should be sent out beginning in late April.

# PTC 08 - Updated Special Education Paraprofessional Qualification Requirements

The recent [OSEP 22-01 memorandum](#) sent on October 4, 2022, regarding personnel qualification covered both teachers along with paraprofessionals states on page 2 the following:

- With respect to related services personnel and paraprofessionals, under 34 C.F.R. section 300.156(b), qualifications must be consistent with any State-approved or State-recognized certification, licensing, registration, or other comparable requirements that apply to the professional discipline in which those personnel are providing special education or related services. In addition, related services personnel who deliver services in their discipline or profession may not have certification or licensure requirements waived on an emergency, temporary, or provisional basis. Paraprofessionals and assistants who are appropriately trained and supervised, in accordance with State law, regulation, or written policy, may be used to assist in the provision of special education and related services to children with disabilities.

As noted above, MDE may not waive the special education or related services personnel certification or licensure requirements on an emergency, temporary or provisional basis.

# PTC 08 - Updated Special Education Paraprofessional Qualification Requirements(2)

- **Paraprofessional with Less than Three Years' Experience**

- At least two years of college credits (usually 60 credits in Minnesota) through an accredited institution of higher education; or
- An associate's or higher degree;
- A passing score on a valid and reliable formal assessment (See "Paraprofessional Assessments" below) demonstrating the knowledge and ability to assist with instruction in reading/language, writing, mathematics or readiness for each.

# PTC 08 - Updated Special Education Paraprofessional Qualification Requirements(3)

- **Paraprofessional with at Least Three Years' Experience**

- At least two years of college credits (usually 60 credits in Minnesota) through an accredited institution of higher education; or
- An associate's or higher degree;
- A passing score on a valid and reliable formal assessment (See "Paraprofessional Assessments" below) demonstrating the knowledge and ability to assist with instruction in reading/language, writing, mathematics or readiness for each; or
- Has three years' experience working as a paraprofessional and has met the requirements of the Paraprofessional Credential Competency Grid.



# PTC 08 - Sped Paraprofessional Qualification Requirements(4)

- Salary, benefits and contracted costs paid for individuals not qualified are ineligible for special education reimbursement.
- Staff/contractors whom don't meet the education requirements and thus use either the assessment or competency grid are not eligible for reimbursement until they have either passed the assessment or until the competency grid has been completed.
- MDE will begin sampling and reviewing documentation for selected staff beginning in SFY 2025.
- LEAs only need to provide MDE with appropriate supporting documentation for staff/contractors selected during a review, audit and/or reconciliation.

- **Paraprofessional Assessments**

- Two state-approved assessments are available through most [regional educational service cooperatives](#) and some school districts:
- The [Paraeducator Assessments](#) in Minnesota requires passing scores of 65% for the Instructional Support Test and 70% for the Knowledge and Application Test.
- The [ParaPro](#) assessment in Minnesota requires a combined passing score of 460.

- **Paraprofessional Competency Grid**

- Location - <https://education.mn.gov/MDE/dse/sped/>



# PTC 08 – Expenses Not Eligible

- The following activities are not eligible for special education funding:
  - Test, registration, reschedule, or score report fees
  - Training materials
  - Preparation classes
  - Study time
  - Practice exams
  - Test taking time
- Special education funds cannot be used to pay for someone to obtain a license/certificate/certification. Individuals are expected to be qualified, and meet state standards to be eligible.

# 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)

# State Special Education Calendar (SFY 24 example)

- This document was moved for SFY 24 and later years. It is now located on the School Finance > Special Education webpage as opposed to the tuition billing webpage

## Special Education State Aid Calculation Calendar State Fiscal Year (SFY) 2024

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

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 <a href="#">MARSS Reporting Timelines</a>	Data Source: Transportation	Data Source: Special Education Aid - Prior Year
June 21, 2023	July 15, 2023	Estimated SFY 2024	6/21/2023	Final SFY 2022	Fall SFY 2023	SFY 2024 Estimates	SFY 2023
August 23, 2023	September 15, 2023	Estimated SFY 2024 (using July data)	8/23/2023	Final SFY 2022	End-of-Year SFY 2023	SFY 2024 Estimates	SFY 2023
November 1, 2023	November 30, 2023	Estimated SFY 2024 (using October data)	11/1/2023	Final SFY 2022	End-of-Year SFY 2023	SFY 2024 Estimates	SFY 2023
January 24, 2024	February 15, 2024	Estimated SFY 2024 (using December or January data)	1/24/2024	Final SFY 2023 ***	Fall SFY 2024	SFY 2024 Estimates	Final SFY 2023
August 7, 2024	August 30, 2024	Estimated SFY 2024 (using January data)	8/7/2024	Final SFY 2023 ***	End-of-Year SFY 2024	SFY 2024 Estimates	Final SFY 2023
September 4, 2024	September 30, 2024	Preliminary final based on actual student counts SFY 2024 (using August 30 data)	9/4/2024	Final SFY 2023 ***	End-of-Year SFY 2024	SFY 2024 Estimates	Final SFY 2023
October 2, 2024	October 30, 2024	Preliminary final based on actual student counts SFY 2024 (using September 30 data)	10/2/2024	Final SFY 2023 ***	End-of-Year SFY 2024	SFY 2024 Estimates	Final SFY 2023
January 8, 2025	January 30, 2025	Preliminary final based on actual student counts SFY 2024 (using November 30 data)	Final SFY 2024	Final SFY 2024	Final SFY 2024	Final SFY 2024 Transportation rates will be calculated	Final SFY 2023
**	**	Final SFY 2024	Final SFY 2024	Final SFY 2024	Final SFY 2024	Final SFY 2024 Transportation rates will be calculated	Final SFY 2023

# 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 the resident district. 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) INITIAL AMOUNT	(B) FEDERAL PORTION	(C)=(A)-(B) AMT AFTER FED SUBTRACTION	(D) INITIAL AMOUNT	(E) FEDERAL PORTION	(F)=(D)-(E) NET COST	(G) GENERAL EDUC COST	(H) SERVICE DEBT 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 the serving district along with the overall net adjustment.

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

RESIDENT 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	
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 download to a CSV file.
- Invoices show both students served by other LEAs and students enrolled into the district.

## Special Education Expenditure

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

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

### Data Extracts

 <a href="#">Expenditures</a>
 <a href="#">Expenditure Errors</a>
 <a href="#">Tuition Invoice</a>

# 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.

# Transportation Expenditures – District Owned

- For LEAs whom provide their own transportation and use either miles, routes, hours or counts to allocate costs; if the special education van/bus drivers are directly charged to UFARS finance code 723, then the allocation method cannot allocate any other driver costs to finance 723. Similarly, if fuel is directly charged to for special education vehicle use then the LEAs other fuel costs may not be included in the allocation method. Additionally, if the district contracts for special education transportation services then no district costs may be allocated to finance 723, since the full cost of the service is already being directly charged.
- For LEAs providing their own transportation and directly charging the cost of drivers and/or paraprofessionals to finance 723, they must have time and effort documentation to support the hours transporting along with the students transported on each route.

# Transportation Expenditures - Contracted

- When contracting with outside vendors for transportation services, local educational agencies (LEAs) are not allowed to charge different daily rates for regular routes than what are charged for special education, homeless, care and treatment or 504 routes, unless the vendor is providing a different service. Examples would be for the inclusion of a paraprofessional on the route or if the vehicle was equipped with additional equipment needed to transport. An example would be the additional cost for a wheel chair lift.
- Transportation vendors must identify the student/s transported on each special education, care and treatment, homeless and 504 route per their invoice. This must be entered by the vendor and cannot be handwritten later on the invoice. This must include all students transported on each route.
- If more than one student is transported on the route the cost must be allocated based on each student's need. For example, if a route is transporting two students, one who has the need for special education transportation and one who doesn't, then the cost of the route must be equally allocated between finance codes 720 and 723.

# SpEd Cross Subsidy and Homeless Transportation Aid (SFY 24)

SPECIAL EDUCATION AID			
66A		CY REG SPED EXPENDITURES	3,969,410.04
66B		CY TRANSPORTATION EXPENDITURES	1,247,384.94
66C		CY TOT NONPED EXPENDITURES	1,768,200.00
67		CY TOTAL ALL EXPENDITURES	6,984,994.98
67A		REG SPED AID FOR SFY 2016, LAWS 2012	4,686,906.06
68		EXCESS COST SPED AID SFY 2016, LAWS 2012	444,113.80
69		TUITION ADJUST FOR SFY 2016, LAWS 2012	2,551,772.29
70	67A+68+69	TOTAL OLD LAW SPED AID FOR SFY 2016	2,559,247.57
71		SFY 2016 ADJUSTED ADM	4,119.25
71A		CURRENT YEAR ADJUSTED ADM	4,126.00
71B		RATIO 71A/71	1.00
71B2		MINIMUM AID MULTIPLIER	0.40
71D	70*(1+71C)*71B2	FORMULA FOR MINIMUM	3,603,564.21
71D2		HOLD HARMLESS CAP PROGRAM PERCENTAGE	0.75
71D3		HOLD HARMLESS CAP TRANSPORTATION PCT	1.00
71D4	(SEE NOTES BELOW)	HOLD HARMLESS CAP	4,438,495.00
71D5	MIN OF (71D and 71D4)	ADJUSTED HOLD HARMLESS	3,603,564.21
75	(SEE NOTES BELOW)	NET AID FOR DISTRICTS	3,603,564.21
75A	(LINE 16 + LINE 60)	PY TOTAL COSTS	7,095,243.79
75B		PY STATE SPED AID	4,005,832.46
75C	LINE 4B	GENED TO DEFRAY THE COST OF SPED	199,907.52
75D	75A - 75B - 75C	STATE SPED CROSS SUBSIDY	2,889,503.81
75E		CROSS SUBSIDY AID FACTOR	0.44
75F	75D * 75E	CROSS SUBSIDY REDUCTION AID	1,271,381.68
75G		FY 16 CARE & TREATMENT/504/HOMELESS TRANSPORT	6,965.71
75H		HOMELESS TRANSPORTATION AID	15,004.54
76		GROSS SPECIAL EDUCATION AID	4,889,950.43
77		PRORATION FACTOR	1.00
78	76 * 77	NET STATE SPECIAL EDUCATION AID	4,889,950.43

# Homeless Transportation aid (SFY 24)

- Beginning in SFY 24 districts funded off the original Hold Harmless calculation (where Line 75 equals 71D) will be eligible for Homeless Transportation aid. The aid is based on the difference in the district's prior year finance 728 costs (Line 59) minus their SFY 2016 FIN 728 costs (Line 75G) times growth/decline ratio (Line 71B) times minimum aid multiplier (1 + Line 71B2).
- The intentions are to cover unreimbursed homeless transportation costs for districts whom have seen large increases in spending while being funded from the Hold Harmless.
- Very few districts will qualify for this new aid. The aid amount is found on Line 75H of the comprehensive aid report (see prior slide for example).

# SpEd Separate Site Aid

- This new aid is only applicable to cooperatives, ed districts and intermediates. Initial amounts have been loaded into IDEAS as of the October 15, payment. Aid is based on K-12 ADM served at SpEd only sites. Currently aid is based on SFY 23 MARSS. It will be recalculated in January to use Fall MARSS SFY 24 data. Ultimately it will be finalized when we have final SFY 24 MARSS data. LEAs can expect to receive \$1,689/ADM.

RUN DATE: 10/11/23 (IDEAS)		MINNESOTA DEPARTMENT OF EDUCATION				ENTITLEMENT YEAR: 23-24	
RUN TIME: 12:13		STATE AIDS PAYMENT REPORT BY DISTRICT				PAYMENT #07 : OCTOBER, 15	
		CURRENT ACCOUNT PART 1					
DISTRICT: 0287-06 Intermediate School District 287							
AID PROGRAM	NO. DST	ANNUAL AID ENTITLEMENT	PRORATED AID ENTITLEMENT	GENERAL REDUCTION	ANNUAL UFARS REVENUE	REDUCTION ADJUSTMENT	AMOUNT PAYABLE CURRENT ACCOUNT
GENERAL EDUCATION AID		1,722,461.55	2,136,022.89	0.00	2,136,022.89	0.00	1,922,420.60
SUBTOTAL		1,722,461.55	2,136,022.89	0.00	2,136,022.89	0.00	1,922,420.60
SPECIAL ED-INTERMEDIATE		45,037,480.56	60,592,414.00	0.00	60,592,414.00	0.00	53,115,310.11
SPED SPECIAL SITES PRCMS		792,546.36	792,546.36	0.00	792,546.36	0.00	713,291.72
SUBTOTAL		45,830,026.92	61,384,960.36	0.00	61,384,960.36	0.00	53,828,601.83



# SpEd Separate Site Aid Uses

- Additional state funding to special education separate sites and programs may be used for the same purposes as are permitted for state special education aid under section 125A.76.
- UFARS Finance code 742 was created for LEAs to record revenue and expenditures. The chapter 10 grid for FIN 742 matches FIN 740. Expenditures must match revenues each year, so as to show the funds are being used.
- Expenditures coded to these funds are not eligible for reporting in SEDRA since the LEA has already received reimbursement.

# Thank you!

**Special Education Funding and Data Team**

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