

MOE Money, MOE Problems!

1:30 PM to 2:30 PM

Wednesday, May 4th, 2022

PDC for Special Education: Admin & Finance



STRONGER TOGETHER. SMARTER TOGETHER.

Introductions

Melissa Geyman (Moderator)

- *Director of Business Services & Transportation, CSBO
North Boone School District*



Jennifer Porter (Speaker)

- *Chief Financial Officer/CSBO/Treasure
Community Unit School District 300*



Steven J Smidl (Speaker)

- *Business Manager, CSBO
Cooperative Association for Special Education (CASE)*



Objectives

- Understanding The Five “W”s of MOE
- Identifying Exceptions for Compliance
- Properly Plan and Project Your MOE

Who's MOE?



What is M.O.E?

34 CFR § 300.203

Maintenance of Effort

a) Eligibility Standard

- 1) An LEA (school district) is eligible for federal awards (IDEA Part B Grant) if the SEA (ISBE) determines that the budget from the LEA provides at least the same amount from the most recent fiscal year (AFR).

b) Compliance Standard

1. IDEA Funds must not be used to reduce the level of expenditures (supplement vs supplant)
2. A district will not reduce its level of expenditures for the education of children with disabilities from the preceding fiscal year except through § 300.204 & § 300.205

Where is M.O.E?

- Your two most recent Annual Financial Reports (AFR)
 - Example: FY21 & FY20
- Identifying Expenditures that are associated with Special Education Instruction and Related Services
- Identifying Revenues from your IDEA Flow Through, Preschool, and Room & Board

Where is M.O.E?

Instruction		
Function	Description	AFR Line
1200	Special Education Programs	8, 221
1225	Special Education Programs (Pre-K)	9, 222
1912	Special Education Programs (K-12 - Private Tuition)	22
1913	Special Education Programs (Pre-K - Private Tuition)	23

Where is M.O.E?

Support Services (Pupils & General Administration)		
Function	Description	AFR Line
2140	Psychological Services	41, 239
2150	Speech Pathology & Audiology Services	42, 240
2330	Special Area Administration Services	53, 251

Where is M.O.E?

Special Education Pupil Transportation Services		
Function	Description	AFR Line
2550	<i>Pupil Transportation & Claim Reimbursement Report</i>	

- Column C, Line 23: Total Costs

Where is M.O.E?

Payments to Other Districts & Governmental Units		
Function	Description	AFR Line
4120	Payments for Special Education Programs	81, 138, 193, 280, 304
4220	Payments for Special Education Programs - Tuition	88
4320	Payments for Special Education Programs - Transfers	96

Where is M.O.E?

SPECIAL EDUCATION REVENUE (Federal)		
Function	Description	AFR Line
4600	IDEA Preschool Flow-Through	213
4620	IDEA Flow-Through	215
4625	IDEA Room & Board	216

When is M.O.E?

- All districts will receive their History of Maintenance of Effort from ISBE between April and May
 - District Special Education Director
 - Special Ed Cooperative Executive Director
 - Pam Jurkoshek is the gatekeeper of MOE
- Make friends with that person and ask that any financial related emails get forwarded to you
- SAVE this email!

----- Forwarded message -----
From: JURKOSHEK PAM <pjurkosh@isbe.net>
Date: Tue, May 11, 2021 at 12:55 PM
Subject: [External] Maintenance of Effort
To: shelley.nacke@d300.org <shelley.nacke@d300.org>

May 11, 2021
Attached please find the Maintenance of Effort report for your district. Carpentersville CUSD 300 met moe for fy22.

At this time, email is the best way to contact me directly. I will respond as quickly as possible.
Pam Jurkoshek
MOE Consultant

Why M.O.E?

- The goal of any district is to MEET MOE
- This allows districts to complete their upcoming IDEA Consolidation Part B Grant
- If your district did not meet MOE, the district needs to address your district's shortfall

MOE met

MOE Summary

Comm. Unit 300 (Carpentersville)

May 6, 2021

Met MOE with per capita increase

MOE met

FY '22 2019-2020	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
	36,208,014	3,111,168	4,831,700	0	7,461,618	4,420,510		56,033,010	4,429,935	26,157	4,456,092	51,576,918	50,074,297	1,502,621	15,922	16,806

FY '21 2018-2019	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT	IDEA PS	TOTAL	2018-2019	2017-2018	Comparison	2017-2018	2018-2019
	35,252,013	2,929,413	4,501,649	10,757	7,577,860	4,209,324		54,481,016	4,333,956	72,763	4,406,719	50,074,297	48,235,754	1,838,543	15,431	15,922

FY '20 2017-2018	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT	IDEA PS	TOTAL	2017-2018	2016-2017	Comparison	2016-2017	2017-2018
	35,008,753	2,928,128	4,504,781	2,109	6,500,444	3,900,588		52,844,803	4,514,120	94,929	4,609,049	48,235,754	45,865,190	2,370,564	14,989	15,431

Maintenance of Effort District Worksheet
July 1, 2019 through June 30, 2020

Region-County-District-Type (RCDT)	District	Contact Person	Telephone Number
	CUSD 300	Jennifer Porter	847-551-8314

December 1, 2018

December 1, 2019

1. Total special education pupils enrolled			
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SPECIAL EDUCATION EXPENDITURES

Function		
2. 1000 Instruction	AFR	\$ 36,208,014
3. 2140 Psychological Services	AFR	\$ 3,111,168
4. 2150 Speech Pathology & Audiology Services	AFR	\$ 4,831,700
5. 2330 Special Area Administration Services	AFR	\$ -
6. 2550 Special Education Pupil Transportation	AFR	\$ 7,461,618
7. 4000 Payments for Special Education Programs	Transportation Report	\$ 4,420,510
8. Other		\$ -
9. TOTAL SPECIAL EDUCATION EXPENDITURES		\$ 56,033,010

FY '22 2019-2020	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	36,208,014	3,111,168	4,831,700	0	7,461,618	4,420,510		56,033,010



SPECIAL EDUCATION FEDERAL REVENUE

Function		
10.	4620 IDEA Flow-Through	AFR \$ 4,429,935
11.	4600 IDEA Preschool Flow-Through	AFR \$ 26,157
12.	TOTAL IDEA FEDERAL FUNDS REVENUE	\$ 4,456,092

SPECIAL EDUCATION NET EXPENDITURES

Per Capita		
13.	Current Year Special Education Net Expenditures (line 9 minus (-) line 12)	\$ 51,576,918
	16806	
14.	Previous Year Special Education Net Expenditures (previous year)	\$ 50,074,297
	15922	
15.	Comparison of Current to Previous Year Special Education Net Expenditures (line 13 minus (-) line 14)	\$ 1,502,621
	\$ 884.00	

Revisions to the preprinted *MOE District Worksheet* must be submitted with an auditor's letter verifying the figures reported on this form. District must be prepared to justify, from an audited Annual Financial Report (AFR) and other sources, the information reported on this form. July 2021

Met MOE with per capita increase
MOE met

Federal Funding			Net Expenditures		MOE	Per Capita	
IDEA FT	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
4,429,935	26,157	4,456,092	51,576,918	50,074,297	1,502,621	15,922	16,806



MET MOE with PER CAPITA

MOE Summary

Biggle Smalls SD 212

(Coop. Association)

Met MOE with per capita increase

FY '23 2020-2021	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT	IDEA PS	TOTAL	2020-2021	2019-2020	Comparison	2019-2020	2020-2021
	2,111,682	3,883	0	234,887	571,478	2,827,220		5,749,150	406,781	21,688	428,469	5,320,681	5,840,352	(519,671)	20,933	21,806
FY '22 2019-2020	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
	2,032,575	2,036	0	267,936	703,644	3,248,770		6,254,961	393,780	20,829	414,609	5,840,352	6,451,377	(611,025)	23,718	20,933

	FY20	FY21
Net Expenditures	\$ 5,840,352	\$ 5,320,681
Child Count	\$ 279	\$ 244
Per Capita	\$ 20,933	\$ 21,806
Met MOE?	DISTRICT MET MOE by Per Capita	



DID NOT MEET MOE?

**YOU NEED TO COMPLETE YOUR
ALLOWABLE EXCEPTIONS**

memegenerator.net

MOE not met

MOE Summary

Biggie Smalls SD 212

(Coop. Association)

May 4, 2021

FY '22 2019-2020	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	2,032,575	2,036	0	267,936	703,644	3,248,770		6,254,961

Met MOE with per capita increase

Met MOE with allowable exceptions

MOE not met

Federal Funding			Net Expenditures		MOE	Per Capita	
IDEA FT	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
393,780	20,829	414,609	5,840,352	6,451,377	(611,025)	23,718	20,933

Identifying Exceptions

34 CFR § 300.204

Notwithstanding the restriction in § 300.203(b), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities.
- (c) 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 -
 - (1) Has left the jurisdiction of the agency;
 - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - (3) No longer needs the program of special education.
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- (e) The assumption of cost by the high-cost fund operated by the SEA under § 300.704(c).

Identifying Exceptions

- Resignations or Retirements of Special Education Instruction or Related Service Personnel
 - RIF does NOT count
- Decrease of student enrollment
- The conclusion of an exceptionally costly service or program for a student
 - Graduates
 - Leaves District
 - Ages out of program
 - No longer needs Special Education services or program
- Completion of long-term purchases of equipment or construction for special education facilities or operations

Working Towards Compliance

- ISBE will work with you to identify the exceptions needed to be in compliance for the upcoming year
- You do not want to pay back the shortfall!
- Must be in compliance BEFORE you can submit your IDEA Grant
- Should complete by July 1

Federal IDEA Regulations 34 CFR §§ 300.204 & 300.205



Planning and Projecting

- Make sure that the Draft Budget includes a higher amount in the collective Special Education Expenditures by using the MOE District Worksheet, so that you know you will meet MOE
- Monitor spending throughout the year. Do not rely on your Special Ed Department to do it
- The MOE Summary that was received from ISBE (Pam) will be needed to complete the IDEA Flow Through Grant (Remember where you saved it)

Maintenance of Effort (MOE) Requirement			Met MOE with per capita increase MOE met		Instruction
MOE Eligibility (Budgeting local or state/local funds for special education services) Per the 34 CFR 300.203(b), each LEA's eligibility to use IDEA funds is contingent upon the LEA having expended in the last fiscal year for which records are available (up to 2 years prior) at least the same total or per capita amount as was expended in the current grant period at least the same total or per capita amount as was expended in the last fiscal year for which records are available (up to 2 years prior).					
Each district must document in the IDEA grant application MOE eligibility for this fiscal year. MOE eligibility is considered met when a district meets one of four MOE criteria OR more than one.					
A. Complete all the fields required below.*					
- Provide the FY20 state and local per capita expenditure and FY20 state and local net expenditures.					
- Provide the FY22 state and local funds budgeted to meet MOE in FY22.					
- SAVE THE PAGE. The difference between 2 and 3 is automatically calculated when the page is saved.					
- At the beginning of the school year, it is understood that the budgeted amounts are tentative. Many districts have not finalized the budget for this school year, and they are subject to change. It is not essential that the district amend if the amount changes, but amending to change this amount is permissible.					
1) FY20 State and Local Per Capita*		2) FY20 State and Local Net Expenditures*		3) State and Local Funds Budgeted to Meet MOE in FY22*	
16806		51576918		58794632	
				7217714	
4) Difference Between 3) minus 2). NOTE: negative result requires C. below)					

Planning and Projecting

- Complete a preliminary MOE after receiving your AFR
- Calculate your Per Capita Amount with I-Star December 1 Child Count
- Keep a running tab of students/teachers that leave your district
- Keep copies of invoices for transportation and long-term expenditures for backup

	FY20	FY21
Net Expenditures	\$ 13,234,627	\$ 12,572,522
Child Count	\$ 529	\$ 514
Per Capita	\$ 25,018	\$ 24,460
Met MOE?	DID NOT MEET MOE	

FY22
\$ 13,185,721
\$ 504
\$ 26,162

Function	AFR Line	FY19 AFR	FY20 AFR	FY21 AFR	FY22 Budget
Special Ed Programs (1200-1220)	8	\$ 5,404,900	\$ 5,699,413	\$ 5,958,817	\$ 5,096,754
Special Ed PreK Programs (1225)	9	\$ 765,963	\$ 654,804	\$ 191,611	\$ 1,042,278
Special Ed Programs K-12 - Private Tuition (1912)	22	\$ 1,648,968	\$ 1,533,131	\$ 1,423,940	\$ 1,300,000
Special Ed Programs PreK - Tuition (1913)	23	\$ -	\$ -	\$ -	\$ -
Special Ed Programs (1200-1220) MR/SS	221	\$ 403,612	\$ 447,219	\$ 461,544	\$ 402,377
Special Ed Programs PreK (1225) MR/SS	222	\$ 9,191	\$ 7,821	\$ 2,166	\$ 89,508
		\$ 8,232,634	\$ 8,342,388	\$ 8,038,078	\$ 7,930,917
Psychological Services (2140)	41	\$ 467,167	\$ 498,842	\$ 594,386	\$ 727,804
Psychological Services (2140) MR/SS	239	\$ 5,987	\$ 6,387	\$ 7,669	\$ 8,092
		\$ 473,154	\$ 505,229	\$ 602,055	\$ 735,896
Speech Pathology & Audiology Services (2150)	42	\$ 1,079,671	\$ 1,172,165	\$ 1,199,244	\$ 1,223,403
Speech Pathology & Audiology Services (2150) MR/SS	240	\$ 12,690	\$ 13,708	\$ 13,974	\$ 16,327
		\$ 1,092,361	\$ 1,185,873	\$ 1,213,218	\$ 1,239,730
Special Area Admin Services (2330)	53	\$ 450,830	\$ 683,325	\$ 765,394	\$ 1,000,960
Special Area Admin Services (2330) MR/SS	251	\$ 26,998	\$ 34,871	\$ 58,519	\$ 65,131
		\$ 477,828	\$ 718,196	\$ 823,913	\$ 1,066,091
Special Ed Transportation Claim (2550)	Trans	\$ 1,717,278	\$ 1,199,350	\$ 1,335,041	\$ 1,300,000
		\$ 1,717,278	\$ 1,199,350	\$ 1,335,041	\$ 1,300,000
Payments for Special Ed Programs (4120)	81	\$ -	\$ -	\$ -	\$ 1,710,157
Payments for Special Ed Programs - Tuition (4220)	88	\$ 1,104,341	\$ 2,105,497	\$ 1,633,607	\$ -
Payments for Special Ed Programs - Transfers (4320)	96	\$ -	\$ -	\$ -	\$ -
Payments for Special Ed Programs (4120) O&M	138	\$ -	\$ -	\$ -	\$ -
Payments for Special Ed Programs (4120) Trans	193	\$ -	\$ -	\$ -	\$ -
Payments for Special Ed Programs (4120) RM/SS	287	\$ -	\$ -	\$ -	\$ -
Payments for Special Ed Programs (4120) Cap Proj	311	\$ -	\$ -	\$ -	\$ -
		\$ 1,104,341	\$ 2,105,497	\$ 1,633,607	\$ 1,710,157
TOTAL Expenditures		\$ 13,097,596	\$ 14,056,533	\$ 13,645,912	\$ 13,982,791
IDEA Flow-Through		\$ 4,463	\$ 732,383	\$ 998,863	\$ 755,652
IDEA Room and Board			\$ 46,995	\$ 26,168	\$ -
IDEA Preschool		\$ 65,488	\$ 42,528	\$ 48,359	\$ 41,418
TOTAL IDEA Revenue		\$ 69,951	\$ 821,906	\$ 1,073,390	\$ 797,070
Net Expenditures (Exp-Rev)		\$ 13,027,645	\$ 13,234,627	\$ 12,572,522	\$ 13,185,721
Last Year Net Expenditures			\$ 13,027,645	\$ 13,234,627	\$ 12,572,522
Difference		\$ 13,027,645	\$ 206,982	\$ (662,105)	\$ 613,199



Notes and Comments					
		OBJECTS			
Function	AFR Line	100	200		600
Special Ed PreK Programs (1225)	9	\$ 407,375.00	\$ 55,818.00		
Payments for Special Ed Programs - Tuition (4220)	88				\$ 471,890.00

General Comments	
Evaluating the differences in the costs of the AFR of FY20 to your preliminary draft of the FY21 AFR, there are some areas that we could address to help support your MOE Shortfall for the upcoming year (FY23). Looking at the salaries and benefits from SPED PreK, were there any retirements that occurred or was this a shift in where those being allocated? See the comment above in Object 100. The other area to address would be the Payments to SPED Programs. What was the major difference here? Was this just a non-payment to private facilities or the EXIT of students?	

	FY20	FY21
Net Expenditures	\$ 13,234,627	\$ 12,572,522
Child Count	\$ 529	\$ 514
Per Capita	\$ 25,018	\$ 24,460

Met MOE?	DID NOT MEET MOE
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Student	Student	Reasons	Placement	Tuition	Transport	Aide	Other	Total
	CD		Manor Hill	\$58,102	\$ 12,173.81			\$70,276
	KH		SEAL	\$11,649	\$ 6,665.06			\$18,314
	JH		Glen Oaks North/Giant Steps	\$35,370	\$ 11,225.74			\$46,596
	NJ		South Campus	\$28,965	\$ 9,698.79			\$38,664
	AL		South Campus	\$8,478	\$ 2,544.05			\$11,022
	MM		Camelot	\$33,221	\$ 22,478.25			\$55,699
	EN		New Connections	\$55,768	\$ 20,282.70			\$76,051
	LO		SEAL	\$41,446	\$ 8,921.60			\$50,368
	MP		Miner	\$70,256	\$ 26,122.78			\$96,379
	PS		Holtz	\$77,206	\$ 10,741.20			\$87,947
	AU		Giant Steps	\$68,345	\$ 9,272.39			\$77,617
Totals				Tuition	Transport	Aide	Other	MOE Total
				\$488,806	\$140,126		\$0	\$0 \$628,932

			Staff Benefits						
Staffing	Teacher	Salary	TRS/THIS	Medical	Dental	Disability	Life	Total Benefits	Salary & Benefits
Replacement		\$59,393.40						\$8,198.84	\$67,592.24
Replacement		\$57,908.79						\$8,306.16	\$ 66,214.95
Replacement		\$73,822.11						\$8,306.16	\$ 66,214.95
Replacement		\$49,494.50						\$8,297.52	\$ 57,792.02
Replacement		\$61,868.13						\$8,312.63	\$ 70,180.76
Resigned		\$136,193.49						\$15,262.56	\$ 151,456.05
Resigned		\$136,193.49						\$10,559.00	\$ 146,752.49
Resigned		\$119,874.71						\$6,616.52	\$ 126,491.23
Resigned		\$142,008.45						\$21,350.20	\$ 163,358.65
Resigned		\$99,231.94						\$10,166.28	\$ 109,398.22
Difference		\$331,015.15	\$	\$ -	\$ -	\$ -	\$ -	\$22,533.25	\$ 353,548.40

Potential MOE Exceptions				
		OBJECTS		
Function	AFR Line	100	200	600
Special Ed PreK Programs (1225)	9	\$407,375.00	\$ 55,818.00	
Payments for Special Ed Programs - Tuition (4220)	88			\$ 739,047.00

MOE SHORTFALL	\$ (682,932)
District Exceptions	\$ 982,481
Difference	\$ 299,549

We MOE Together!

- Communicate with your Special Education Colleagues
- Collaborate with your Special Education Cooperative



Questions and Answers

We thank you for your time!

IDEA ARP ESSER III

It's like the more money we come across

The MOE problems we see

Presenters:

MODERATOR INFO:

Melissa Geyman
Director of Business Services & Transportation, CSBO
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