
Special Education Maintenance of Effort (MOE) Expenditures Projection

Division of Program Finance
Special Education Funding &
Data Team

IDEA Requires Federal Funds

- To pay the excess cost of providing special education and related services to children with disabilities;
- Supplement, not supplant, state funds and
- Maintain state/local expenditures at the same level as the preceding fiscal year.

Requirements for Maintenance of Effort (MOE)

The Individuals with Disabilities Education Act (IDEA) requires that federal funds “...*may not be used to reduce the level of expenditures for the education of children with disabilities made by the Local Education Agency (LEA) from (state and) local funds below the level of those expenditures for the preceding fiscal year....*” (34 C.F.R. § 300.203).

MOE Calculation Uses Data From

- Electronic Data Reporting System (EDRS),
- Uniform Financial Accounting and Reporting Standards (UFARS) and
- Minnesota Automated Reporting Student System (MARSS)

Special Education (EDRS)

- Funding Source Code A Special Education Regular Year (include service code F home-based travel),
- Funding Source Code E Extended Year,
- Funding Source Code M Court Placement (non-MN residents),
- Funding Source Code P Out-of-State Tuition (MN Residents out of state),

Special Education (EDRS) (continued)

- Funding Source Code U Full State Payment (pupils with IEPs only) and
- Allocated special education expenditures from host/coops (regular and extended year).

Special Education (MARSS)

- The child count is based on students served Birth – 21 (Students with Individual Education Programs (IEPs) only) by the serving district.
- This child count is pulled from the MARSS final end of year submission (October).

Special Education (UFARS)

- Employee Benefits Reported on UFARS Finance Code 740 Object Code 199, Object Code 200 series and Object Code 397.
- Q-Comp Employee Benefits Reported on UFARS Finance Code 335 Object Code 199, Object Code 200 series with program code 401-420.

Other

- Special Transportation:
 - All expenditures reported on UFARS under Finance Code 723.
 - Transition Disabled:
 - All expenditures reported on EDRS,
 - Allocated Transition Disabled expenditures from Host/Coop,
 - Students served Birth – 21 (Students with IEPs only) by the serving district and
 - Employee Benefits Reported on UFARS Finance Code 835 Object Code 200 series and Object Code 397.
 - Q-Comp Employee Benefits Reported on UFARS Finance Code 335 Object code 200 with Program Code 380.

Maintenance of Effort Calculation DOES NOT Include the Following:

- Special Education
 - Funding Source Code j Third Party Expenditure Revenue Regular Year,
 - Funding Source Code i Third Party Expenditure Extended Year,
 - Funding Source Code C Alternative Delivery Program Regular Year
 - Funding Source Code N Alternative, Delivery Program Extended Year,

Maintenance of Effort Calculation DOES NOT Include the Following: (continued)

- Special Education
 - Funding Source Code R Local Collaborative Time Study
 - Funding Source Code X Full State Payment (pupils without IEPs),
 - Employee Benefits Reported on UFARS Finances Code 372 & 799 Object Code 200 series
 - UFARS object code 252 Other-Post-Employment Benefits (up to or equal to the Annual Contribution ARC)

Maintenance of Effort Calculation Does Not Include the Following: (continued)

- Special Education
 - UFARS object code 289 OPEB Contributions (Not pay as you go or ARC)
 - UFARS object code 290 Other Post Employment Benefits (In excess of the ARC)
 - UFARS object code 291 Other Post Employment Benefits (Pay as you go)
 - Tuition Billing or
 - Any Lines in error on EDRS.

Maintenance of Effort Comparison Report

- To locate district reports on the MDE website: Access the Department's home page at <http://education.state.mn.us>
 - Click on **Accountability Programs**
 - **Click on Program Finance**
 - Click on Minnesota Funding Reports (MFR) System
 - Click on district letter
 - Click on district name
 - Click on Report Category
 - Under Special Education Maintenance of Effort click on data year 09-10
 - Click on MOE Special Education EDRS Expenditure Comparison to Prior Year (EDRS data only)

RUN DATE 01/28/10
DISTRICT

MINNESOTA DEPARTMENT OF EDUCATION
MOE SPEC ED EXPENDITURE COMPARISON TO PRIOR YEAR (EDRS ONLY)
SCHOOLS

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		08-09 EXPENDITURES	09-10 EXPENDITURES	DIFFERENCE	PERCENT
PAYROLL/PURCHASE OF SERVICE	Service Codes A,U	966,447.37	975,729.79	9,282.42	0.96
CONTRACTED SERVICES	Service Codes B,p	24.15	0.00	24.15-	100.00-
SUPPLIES & EQUIPMENT	Service Codes G,H,j,P,u	5,850.95	9,260.36	3,409.41	58.27
OTHER EXPENDITURES	Service Codes F,J	551.60	869.81	318.21	57.69
TOTAL		972,874.07	985,859.96	12,985.89	1.33

Includes Funding Source Codes A,E

Minnesota Department of Education

MOE EXPENDITURES PROJECTION

Division of Program Finance

Maintenance of Effort calculation **does not include** Federal

FY 11	FY 12	INFLATION FACTORS	
1.05	1.05	PAYROLL/PURCHASE OF SERVICES	expenditures, Finance Code 372 Third Party expenditures, Finance Code 742 Alternative Delivery Program expenditures, Finance
1.07	1.075	CONTRACTED SERVICES	Code 799 Local Collaborative Time Study expenditures, Finance
1.05	1.06	CONTRACTED PUPIL PLACEMENTS	Code 761 Full State Payment (students without IEP's), expenditures
1.03	1.03	SUPPLIES, EQUIPMENT AND OTHER	Tuition Billing and any lines in error on EDRS.
1.075	1.08	ALLOCATION	
1.05	1.05	SPECIAL EDUCATION FRINGE BENEFITS	
1.075	1.08	SPECIAL TRANSPORTATION	

SPECIAL EDUCATION UFARS FINANCE CODE 740/335

EDRS Funding Source Code A Program Aid Regular School Year and Funding Source Code E Program Aid Extended School Year

EDRS Funding Source Code M Court Placement (Non MN Residents) and Funding Source Code P Out-of-State Tuition (MN residents out of state)

DATA YEAR	EDRS SERVICE CODE	UFARS OBJECT CODE	DESCRIPTION	FY 10 EXPENDITURES	FY 11 EXPENDITURES	FY 12 EXPENDITURES
09-10	A/U		PAYROLL/PURCHASE OF SERVICES	\$175,429.14	\$184,200.60	\$193,410.63
09-10	B/p		CONTRACTED SERVICES	\$10,109.00	\$10,816.63	\$11,627.88
09-10	C		CONTRACTED PUPIL PLACEMENTS	\$7,045.00	\$7,397.25	\$7,841.09
09-10	G,H,j,P,u		SUPPLIES & EQUIPMENT	\$6,375.00	\$6,566.25	\$6,763.24
09-10	F/J		STAFF TRAVEL/RENT or LEASE for DIRECT SERVICE	\$2,300.00	\$2,369.00	\$2,440.07
09-10			SPECIAL EDUCATION ALLOCATION	\$77,205.88	\$82,996.32	\$89,636.03
09-10		199, 397 and 200 Series	#SPECIAL EDUCATION FRINGE BENEFITS	\$110,100.25	\$115,605.26	\$121,385.52
09-10		Course Code 633	*50 PERCENT MOE REDUCTION	(\$50,000.00)	\$0.00	\$0.00
09-10	T		COURT PLACEMENT/OUT-OF-STATE	\$0.00	\$0.00	\$0.00
SUB TOTAL				\$338,564.27	\$409,951.31	\$748,515.58

SPECIAL TRANSPORTATION UFARS FINANCE CODE 723

DATA YEAR	EDRS SERVICE CODE	UFARS OBJECT CODE	DESCRIPTION	FY 10 EXPENDITURES	FY 11 EXPENDITURES	FY 12 EXPENDITURES
09-10			SPECIAL TRANSPORTATION	\$37,500.00	\$40,312.50	\$43,537.50
SUB TOTAL				\$37,500.00	\$40,312.50	\$43,537.50

TRANSITION DISABLED UFARS FINANCE CODE 835/335

DATA YEAR	EDRS SERVICE CODE	UFARS OBJECT CODE	DESCRIPTION	FY 10 EXPENDITURES	FY 11 EXPENDITURES	FY 12 EXPENDITURES
09-10		100 Series	PAYROLL	\$37,450.67	\$39,323.20	\$41,289.36
09-10		394, 396, 397, 399	CONTRACTED SERVICES	\$17,298.00	\$18,508.86	\$19,897.02
09-10		433, 530, 545, 555, 580	SUPPLIES & EQUIPMENT	\$450.23	\$463.74	\$477.65
09-10			TRANSITION DISABLED ALLOCATION	\$23,147.00	\$24,883.03	\$26,873.67
09-10		199, 397 and 200 Series	#TRANSITION DISABLED FRINGE BENEFITS	\$4,578.52	\$4,807.45	\$5,047.82
SUB TOTAL				\$82,924.42	\$87,986.28	\$93,585.52
GRAND TOTAL				\$458,988.69	\$538,250.09	\$885,638.60

#UFARS codes included in the MOE calculation for fringe benefits are object codes 199, object code 200 series and object code 397

#UFARS codes excluded in the MOE calculation for fringe benefits are object code 252, 289, 290 and 291

*If an LEA request to use there 50% MOE reduction, the expenditure amount that will be used to reduce the LEA'S MOE base will be calculated from UFARS

finance code 000 and course code 633.

MOE Special Education EDRS Expenditure Comparison to Prior Year Report

- Remember this report is only a
TOOL.

Questions may be directed to:

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