

# The IDEA Peloton

## Cycling through a Year of Special Education Reporting

10:20 AM to 11:20 AM

Wednesday, May 3<sup>rd</sup>, 2023

PDC for Special Education: Admin & Finance



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# Introductions

Melissa Geyman Sell (Moderator)  
- Chief Financial Officer  
Harvard Community Unit School District 50



Steven J Smidl (Speaker)  
- Business Manager, CSBO  
Cooperative Association for Special Education (CASE)



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# Survey

HAVE YOU EVER TAKEN A SPIN CLASS?



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# Terms for Understanding

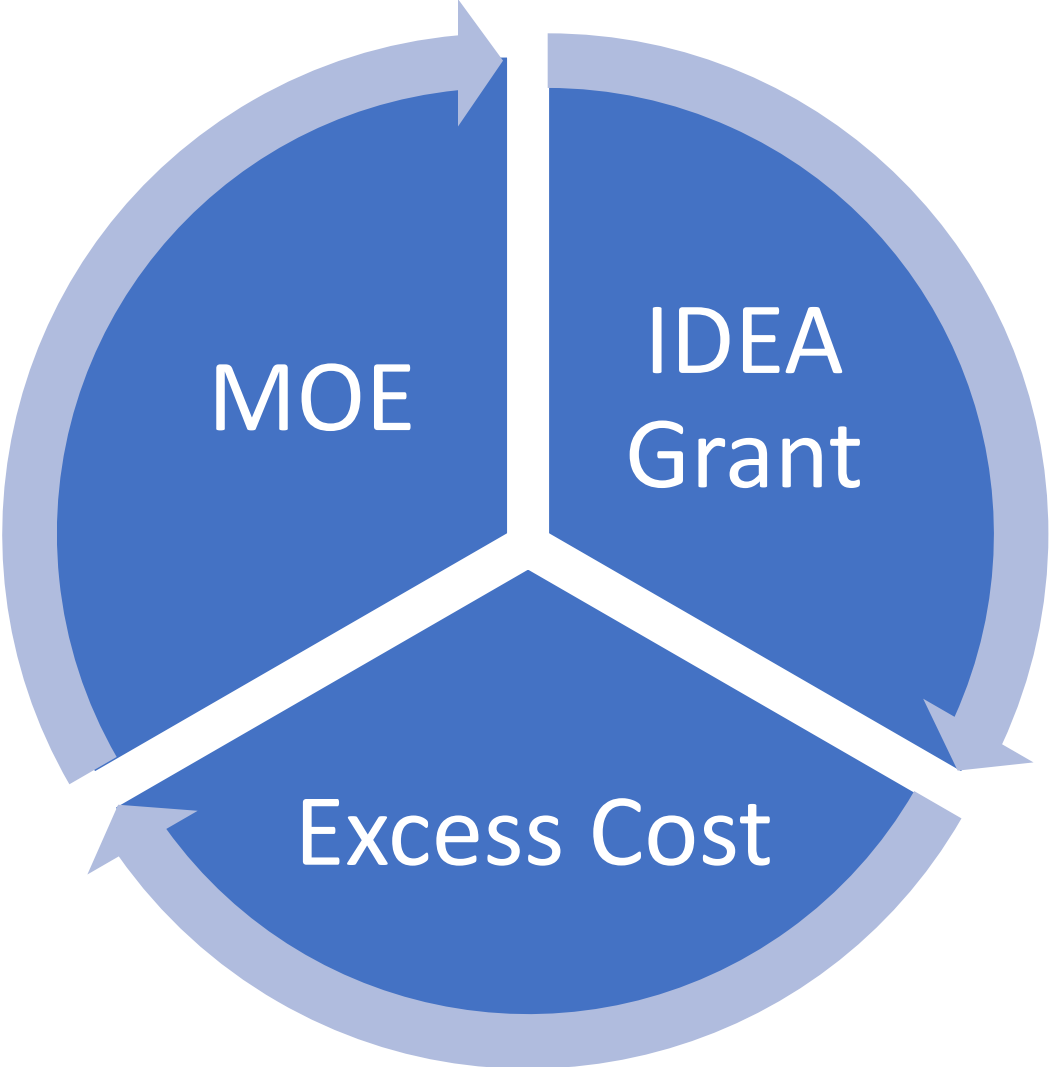


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# Objectives

- Providing a warm up for the day
- Climbing with proper technique
- Running with proper technique
- HIIT
- Rest



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# Terms for Understanding

- CFR – Code of Federal Regulations
- LEA – Local Education Agency
- IDEA – Individuals with Disabilities Act
- MOE – Maintenance of Effort
- IWAS – Illinois Web Access System
- I-STAR – IEP-Student Tracking and Reporting System
- NPPS – Non-Public Proportionate Share
- CEIS – Coordinated Early Intervening Services
- SAM.gov – System for Award Management
- UEI – Unique Entity ID
- GATA – Grant Accountability and Transparency Unit
- AFR – Annual Financial Report



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# Purpose of IDEA

## 34 CFR § 300.1 - Purposes

- a) To ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living;
- b) To ensure that the rights of children with disabilities and their parents are protected;
- c) To assist States, localities, educational service agencies, and Federal agencies to provide for the education of all children with disabilities; and
- d) To assess and ensure the effectiveness of efforts to educate children with disabilities.



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# Eligibility for IDEA

## 34 CFR § 300.100

### Eligibility for Assistance

A State is eligible for assistance under Part B of the Act for a fiscal year if the State submits a plan that provides assurances to the Secretary that the State has in effect policies and procedures to ensure that the State meets the conditions in §§300.101 through 300.176.



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# IDEA

## 34 CFR § 300.162

### Supplementation of State, local, and other Federal funds

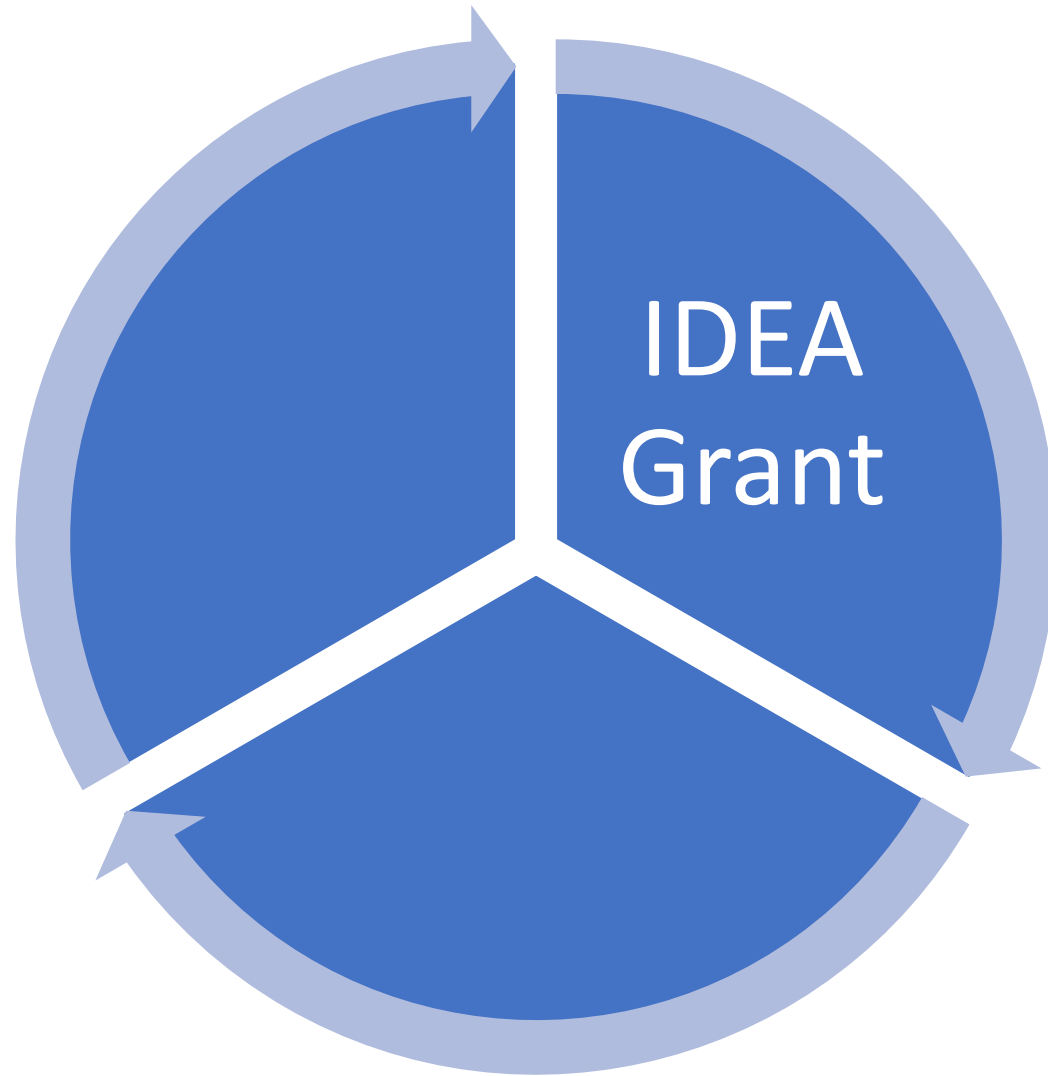
#### (c) State-level nonsupplanting

1. Funds under the grant should be used to supplement special education and related services provided to children with disabilities, not supplant funds under § 300.203 (Maintenance of Effort) and § 300.16 (Excess Costs)



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# WHAT IS NEEDED FOR IDEA GRANT?

- Registration for SAM.Gov
  - Access for Unique Entity ID Number (UEI)
- Access to these IWAS Systems
  - Organizational Risk Assessment
  - IDEA Part B - Consolidated Application
  - Electronic Expenditure Reports
- Create a New Application (FY24)
- Other Entities
  - Update GATA
  - Preliminary Budget Numbers for Special Education



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# WHAT IS INCLUDED?

- Grants divided into these sections
  - Flow-Through (Students ages K-12)
  - Pre-K (If applicable for K-8 and Unit Districts)
- Coordinated Early Intervening Services (CEIS)
  - Voluntary or Required Contributions up to 15% of your Grant Allocations
    - Pre-K and Flow-Through



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# Commonly Used Functions

Function	Description
1000	Instruction (SPED Staff, Private Educational Facilities)
2110	Attendance and Social Work Services
2120	Guidance Services
2130	Health Services (OT, PT, Nurses)
2140	Psychological Services
2150	Speech Pathology and Audiology Services



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# Commonly Used Functions

Function	Description
2210	Improvement of Instruction (Professional Development)
2530	Construction / Alteration of Facilities
2540	Maintenance / Upkeep of Facilities
2550	Transportation
3000	Community Services (Used with CEIS)
3700	Nonpublic School Pupils' Services (Prop Share)
4000	Payments to Other Districts and Governmental Units (Special Education Cooperatives and Other LEAs)



# Objects Associated with Functions

Object	Description
100	<b>Salaries</b> — Direct Staff Members (Not Compensation for Cooperatives or Contract Agency Staff)
200	<b>Benefits</b> — TRS (10.60%), IMRF, FICA, Medicare Only, Medical, Dental, etc.
300	<b>Purchased Services</b> — PD, Contractual Services, Legal, Property, Travel, Transportation, Utilities, etc.
400	<b>Supplies &amp; Materials</b> — Instructional Materials (books, periodicals, equipment under 500, etc.)
500	<b>Capital Outlay</b> — Fixed Assets and improvements to existing facilities
600	<b>Other Objects (Dues/Fees and Tuition)</b>
700	<b>Non-Capitalized Equipment</b> — More than 500 but less than your cap threshold (adopted by school board)



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# Strategies for Budgeting: The Good and Bad Form

- Communicate and collaborate with your Special Education Director on the parameters of the budget
  - Staffing of Certified Teachers Vs Non-Certified
  - Allocation of Salary Vs Benefits ratio
  - Contract Agencies Vs Special Education Cooperatives
  - Are they Materials/Supplies Vs Non-Cap Vs or Cap Equipment?
- Allocation for approximately 5% of funds for Professional Development
  - Paying In-House Vs Cooperative
- Be mindful of Medicaid Rule



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# Coordinated Early Intervening Services (CEIS)

## 34 CFR § 300.226 – Early Intervening services

- Districts can **voluntarily** allocate up to 15% of funding
  - Support students that are not classified as Special Education but need academic and behavioral support in a general education environment
  - Can include professional development for staff in support of intervening services

## 34 CFR § 300.646 – Disproportionality

- Districts are **required** to allocate 15% of funding and **MUST** be spent
  - Comprehensive coordinated early intervening services that are contributing to significant disproportionately as it pertains to race and ethnicity
  - Providing resources for students that include additional intervening services, after school programs, etc.
- Supplement, NOT Supplant!



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# CEIS Carry-Over Funds

- Required and Voluntary districts **MUST** expend the total allotment for CEIS.
- If a required district does not utilize all allocated funds in the current fiscal year, they **MUST** spend the remaining amount in the following fiscal year.



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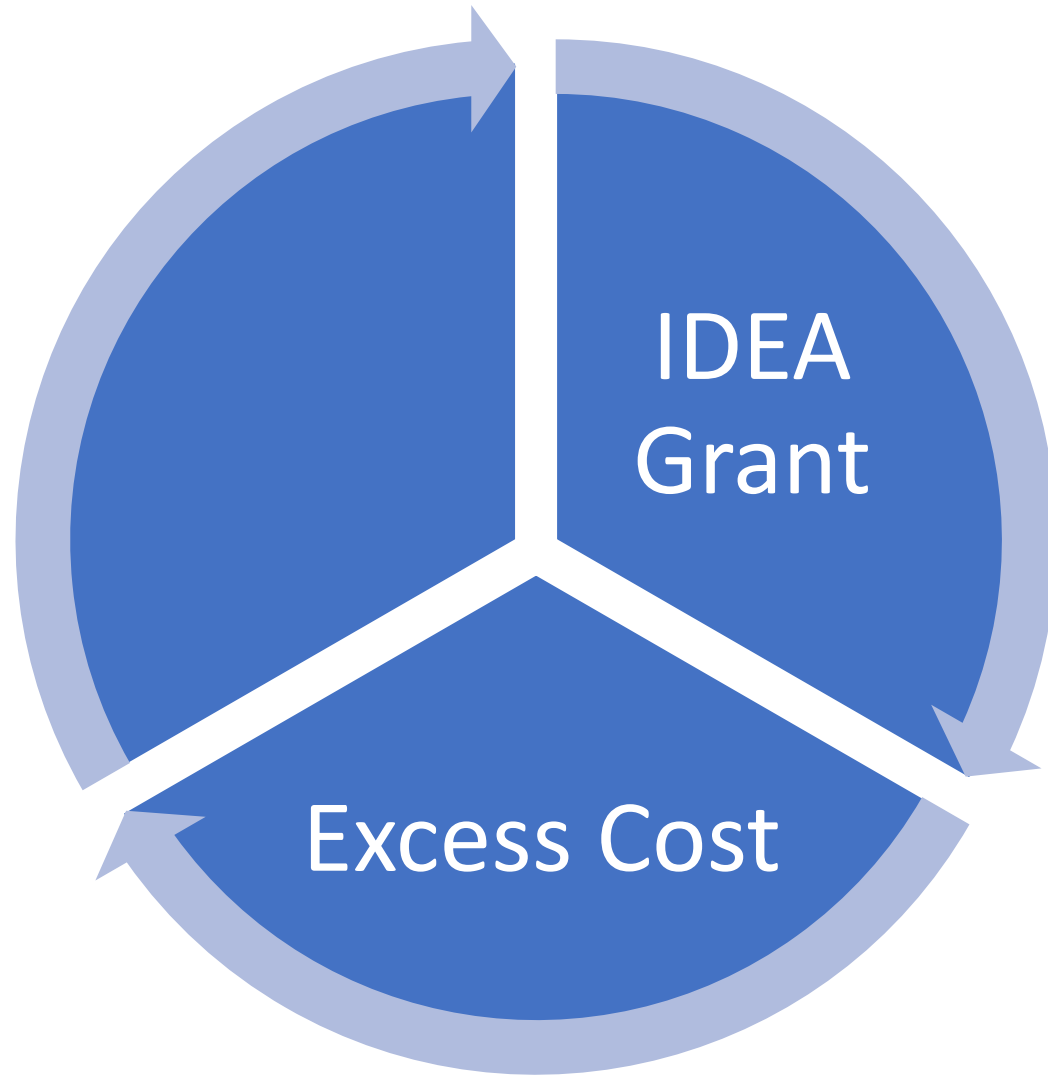
# Expenditure Reporting

- Complete Expenditure Reports on a quarterly basis within the fiscal year
  - Cash Accounting Districts should be mindful of reporting at End of Year
- Create an amendment when:
  - There is a significant change in program scope (e.g., adding a new component – summer school)
  - The grant recipient intends to budget for more available funds (i.e., federal carryover)
  - The expected expenditures exceed the ISBE expenditure variance of 10% or \$1,000 per object total, whichever is greater
  - The grant recipient adds a new expenditure item to budget



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# What is Excess Cost?

## 34 CFR § 300.16 – Excess Cost

- Costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that must be computed after deducting



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# Compliance for IDEA

## 34 CFR § 300.202 – Excess Cost Requirement

- Excess Cost compares the expenditures of Special Education to Total Expenditures of the LEA before the utilization of federal funds
- Cannot supplant the funds for students with disabilities, only supplement



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# WHAT IS NEEDED?

- Your Most Recent AFR
- Student Data (Provided by ISBE)
- Sign up for the Excess Cost system in IWAS
- Sign up for I-STAR in IWAS
- Pupil Transportation Claim



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# Excess Cost Calculations

- Unit and Elementary Districts must exclude PreK costs in various expenditure functions
  - *Why? PreK Population is excluded because it's not associated with the calculations*
- Calculations Separate between K-8 and 9-12 Grade Levels
  - If not possible, use a proration but identify calculations within your notes



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# Excess Cost Calculations

- Determine an average annual per pupil expenditure
- The district must spend at least that minimum amount of state/local funds on each student with an IEP



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# Excess Cost Calculations

Federal Calculation	Excess Cost Application (IWAS)
Calculate the district's total expenditures	<b>Section A</b> – Use the AFR
Subtract capital outlay, non-capitalized equipment, and debt services expenditures	<b>Section B</b> – Collect capital outlay, non-capitalized equipment, and debt services expenditures <b>Section C</b> – Subtract those expenditures ( $A - B = C$ )
Subtract special population expenditures (Title I, Title III, and Special Education)	<b>Section D</b> – Collect Title I, Title III, and special education expenditures <b>Section E</b> – Subtract those expenditures ( $C - D = E$ )
Calculate the average annual per pupil expenditure (APPE)	<b>Section F</b> – Calculate the APPE (Prepopulated in IWAS)
Multiply the APPE by the FY 2023 Special Education population for IDEA Excess Cost threshold	<b>Section G</b> – Calculate the FY 2023 Excess Cost Threshold (Prepopulate in IWAS)
Verify that the district met the IDEA Excess Cost threshold established in the prior year	<b>Section H</b> – Compute that the district has met the FY 2022 IDEA excess cost threshold (Prepopulated in IWAS) <i>District Adds AFR Line 5K minus 5G/5I</i>

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# Excess Cost Calculations

- ISBE provides recommended AFR lines
  - You can utilize additional AFR lines that reflect your district expenditures
  - Must provide detail of AFR Lines and Columns
- For Federal Disbursements (Title I, Title III, and IDEA)
  - Must provide AFR expenditure lines
    - DO NOT PUT REVENUE LINES



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# Transportation Calculation

- Special Education Transportation Claim is utilized Less PreK
  - Identify your Transportation Claim Cost
    - Page 2, Column C, Line 23
  - Identify your SPED Student Enrollment (ISTAR)



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# Transportation Calculation

- Example:
- Transportation Claim (Line 23): \$687,694
- Special Education PreK-12 Enrollment: 332
- Special Education K-12 Enrollment: 270
- Special Education Enrollment Percentage: 81.33%

Transportation Costs Less PreK:  
**\$559,185**



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# Quick Transition

- Be aware of your expenditure costs for federal funds
- Excess Cost is the first piece of documentation that reflects the collaborative work of your auditors
  - Your Special Education Expenditures are vital when transitioning to your Maintenance of Effort (MOE)
- ISBE will provide you with the necessary information to complete this



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# Eligibility and Compliance

## 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



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# WHAT IS NEEDED?

- Your two most recent Annual Financial Reports (AFR)
  - Example: FY22 & FY21
- Identifying Expenditures that are associated with Special Education Instruction and Related Services
- Identifying Revenues from your IDEA Flow Through, Preschool, Room & Board, and IDEA ARP (if applicable)



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# 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



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## 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



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# Special Education Pupil Transportation Services

Function	Description	AFR Line*
2550	<a href="#"><u>Pupil Transportation &amp; Claim Reimbursement Report</u></a>	
Column C, Line 23: Total Costs		



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## 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



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# SPECIAL EDUCATION REVENUE (Federal)

Function	Description	AFR Line*
4600	IDEA Preschool Flow-Through	213
4620	IDEA Flow-Through	215
4625	IDEA Room & Board	216



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# MOE History

- All districts will receive their History of Maintenance of Effort from ISBE between April and May
- Communications come from ISBE's MOE Consultant
  - Pam Jurkoshek, [pjurkosh@isbe.net](mailto:pjurkosh@isbe.net)
- Received by:
  - District Special Education Director
  - Special Ed Cooperative Executive Director



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# The Goal of MOE

- The goal of any district is to MEET MOE
- Allows districts to complete their upcoming IDEA Consolidation Part B Grant
- If your district did not meet MOE, must identify your district's shortfall



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# MOE History Example: MET MOE

		MAINTENANCE OF EFFORT										Met MOE with per capita increase Met MOE with allowable exceptions MOE met with positive comparison				
April 5, 2023																
FY '24 2021-2022	Special Education Expenditures								IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	FT/RB/PS	ARP	TOTAL	2021-2022	2020-2021	Comparison	2020-2021	2021-2022
	8,077,485	354,787	1,061,145	0	858,713	4,174,873		14,527,003	894,767	15,300	910,067	13,616,936	12,940,299	676,637	21,214	24,229
														# students	610	562
FY '23 2020-2021	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT/RB	IDEA PS	TOTAL	2020-2021	2019-2020	Comparison	2019-2020	2020-2021
	7,573,688	340,905	993,360	0	606,342	4,540,154		14,054,449	1,074,171	39,979	1,114,150	12,940,299	12,353,007	587,292	20,902	21,214
														# students	591	610

- Member District example that MET MOE
- FY24 > FY23 (IDEA Grant Eligibility)
- Comparing AFR FY22 to FY21
- MOE Comparison is Positive



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SPECIAL EDUCATION EXPENDITURES							
Function							
1000	<b>Instruction</b>						\$ 8,077,485
2140	<b>Psychological Services</b>						\$ 354,787
2150	<b>Speech Pathology &amp; Audiology Services</b>						\$ 1,061,145
2330	<b>Special Area Administration Services</b>						\$ -
2550	<b>Special Education Pupil Transportation</b>						\$ 858,713
4000	<b>Payments for Special Education Programs</b>						\$ -
	<b>Other</b>						\$ 4,174,873
<b>TOTAL SPECIAL EDUCATION EXPENDITURES</b>							<b>\$ 14,527,003</b>

FY '24 2021-2022	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	8,077,485	354,787	1,061,145	0	858,713	4,174,873		14,527,003



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## SPECIAL EDUCATION FEDERAL REVENUE

Function								
4600	<b>Federal Preschool Flow-Through</b>							\$ 894,767
4620	<b>IDEA Room &amp; Board</b>							\$ -
4998	<b>IDEA ARP</b>							\$ 15,300
<b>TOTAL IDEA FEDERAL FUNDS REVENUE</b>								<b>\$ 910,067</b>

## SPECIAL EDUCATION NET EXPENDITURES

					<i>Per Capita</i>		
<b>Current Year Special Education Net Expenditures</b>							<b>\$ 13,616,936</b>
					\$ 24,229		
<b>Previous Year Special Education Net Expenditures</b>							<b>\$ 12,940,299</b>
					\$ 21,214		
<b>Comparison of Current to Previous Year Special Education Net Expenditures</b> <i>(line 13 minus (-) line 14)</i>							<b>\$ 676,637</b>
					\$ 3,015		

IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
FT/RB/PS	ARP	TOTAL	2021-2022	2020-2021	Comparison	2020-2021	2021-2022
894,767	15,300	910,067	13,616,936	12,940,299	676,637	21,214	24,229
					<i># students</i>	610	562



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# IDEA ARP ESSER III

- Check your district's [FRIS](#) for these amounts
  - Project Year 2022
  - Other Federal Programs (4998)
    - **ID-Flow Through**
    - **PS-PreK**
- Amounts should match to expenditures matching your AFR Revenue
  - Itemized Line Items



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# MOE History: MET MOE Per Capita Increase

FY '24 2021- 2022	Special Education Expenditures								IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	FT/RB/PS	ARP	TOTAL	2021-2022	2020-2021	Comparison	2020-2021	2021-2022
	5,201,210	521,197	828,560	406,592	772,106	1,325,309		9,054,974	694,046	0	694,046	8,360,928	8,399,005	(38,077)	20,239	21,329

# students 415 392

FY '23 2020- 2021	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT/RB	IDEA PS	TOTAL	2020-2021	2019-2020	Comparison	2019-2020	2020-2021
	5,598,243	432,367	857,453	409,131	651,307	1,339,494		9,287,995	839,941	49,049	888,990	8,399,005	8,273,561	125,444	19,108	20,239

	FY21	FY22
Net Expenditures	\$ 8,399,005	\$ 8,360,928
Child Count	415	392
Per Capita	\$ 20,239	\$ 21,329
Met MOE?	DISTRICT MET MOE by Per Capita	



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**DID NOT MEET MOE?**

**YOU NEED TO COMPLETE YOUR  
ALLOWABLE EXCEPTIONS**

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# MOE History: MOE not met

<b>FY '24</b> <b>2021-2022</b>	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	3,832,317	285,328	250,978	0	687,694	1,552,888		6,609,205

IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
FT/RB/PS	ARP	TOTAL	2021-2022	2020-2021	Comparison	2020-2021	2021-2022
581,044		581,044	6,028,161	6,527,900	(499,739)	21,473	18,157



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# Exceptions to MOE

## 34 CFR § 300.204 - Exception to maintenance of effort

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).



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# Exceptions to MOE: TLDR

- 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

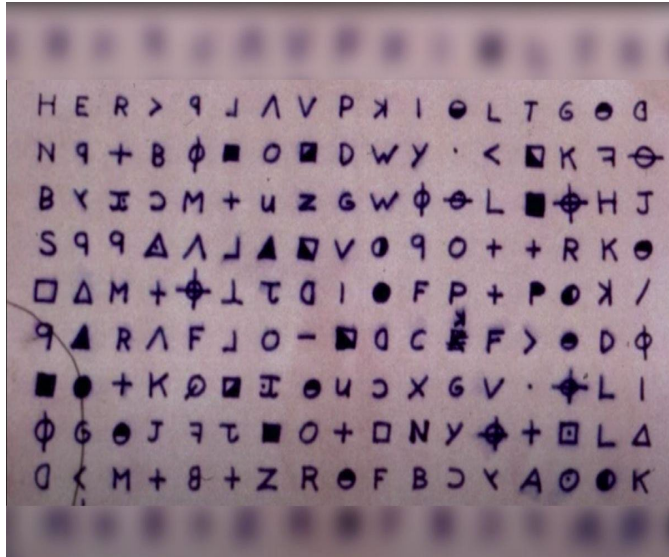


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# Solving Your AFR Puzzle



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# MOE Commonly Asked What If's

- We miscoded expenditures
  - Billing towards a long-term expense, tuition, or program
  - Staff Member
- We counted Nurses or Social Workers
  - They work with IEP students



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## SPECIAL EDUCATION EXPENDITURES

Function		
1000	<b>Instruction</b>	\$ 5,598,243
2140	<b>Psychological Services</b>	\$ 432,367
2150	<b>Speech Pathology &amp; Audiology Services</b>	\$ 857,453
2330	<b>Special Area Administration Services</b>	\$ 409,131
2550	<b>Special Education Pupil Transportation</b>	\$ 651,307
4000	<b>Payments for Special Education Programs</b>	\$ 1,339,494
	<b>Other</b>	\$ -
9.	<b>TOTAL SPECIAL EDUCATION EXPENDITURES</b>	<b>\$ 9,287,995</b>

FY '23	Special Education Expenditures							TOTAL
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	
<b>2020-2021</b>	5,598,243	432,367	857,453	409,131	651,307	1,339,494	9,287,995	



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# Moving Forward From MOE

- ISBE will work with you to identify the exceptions needed to comply for the upcoming year
- You do not want to pay back the shortfall!
- Should comply BEFORE your IDEA Grant is approved
- Recommended to complete by July 1



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# Eligibility in IDEA Grant Application

- Your budgeted amount should be higher than your net expenditures
- Monitor spending throughout the year and communicate with your Special Education Department

1) FY20 State and Local Per Capita\*

20933

2) FY20 State and Local Net Expenditures\*

5840352

3) State and Local Funds Budgeted to Meet MOE in FY22\*

6500000

**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

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# Eligibility in IDEA Grant Application

- Your budgeted amount should be higher than your net expenditures
- Monitor spending throughout the year and communicate with your Special Education Department

## A. Maintenance of Effort Calculations

Enter the MOE Total (Total Expenditures Less Revenue) results from the MOE District Worksheet.\*

Enter the MOE Total (Previous Year Special Education Net Expenditures) results from the MOE District Worksheet.\*

5840352

6451377

Comparison of Current to Previous Year Special Education Net Expenditures -611025

*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



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# Projecting Your Future MOE

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



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	<b>FY21 AFR</b>	<b>FY22 AFR</b>	<b>FY23 Budget</b>	<b>FY24 Budget</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>
Instruction	\$ 4,077,446	\$ 3,832,317	\$ 4,833,407	\$ 4,978,409.00	\$ 5,127,761.00	\$ 4,877,761.00
Psych Services	\$ 277,036	\$ 285,328	\$ 312,506	\$ 328,131.00	\$ 360,944.00	\$ 390,944.00
Speech	\$ 241,458	\$ 250,978	\$ 367,969	\$ 386,367.00	\$ 405,685.00	\$ 425,969.00
SPED Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 726,517	\$ 687,694	\$ 700,000	\$ 742,000.00	\$ 786,520.00	\$ 833,711.00
Payments	\$ 1,508,460	\$ 1,552,888	\$ 1,457,406	\$ 1,380,000.00	\$ 1,390,000.00	\$ 1,410,000.00
Total Expenditures	\$ 6,830,917	\$ 6,609,205	\$ 7,671,288	\$ 7,814,907	\$ 8,070,910	\$ 7,938,385
IDEA Revenue	\$ 303,066	\$ 581,044	\$ 420,804	\$ 440,000.00	\$ 440,000.00	\$ 440,000.00
Net Expenditures	\$ 6,527,851	\$ 6,028,161	\$ 7,250,484	\$ 7,374,907	\$ 7,630,910	\$ 7,498,385
Difference	\$ (311,975)	\$ (499,690)	\$ 1,222,323	\$ 124,423	\$ 256,003	\$ (132,525)



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# TIME TO REST

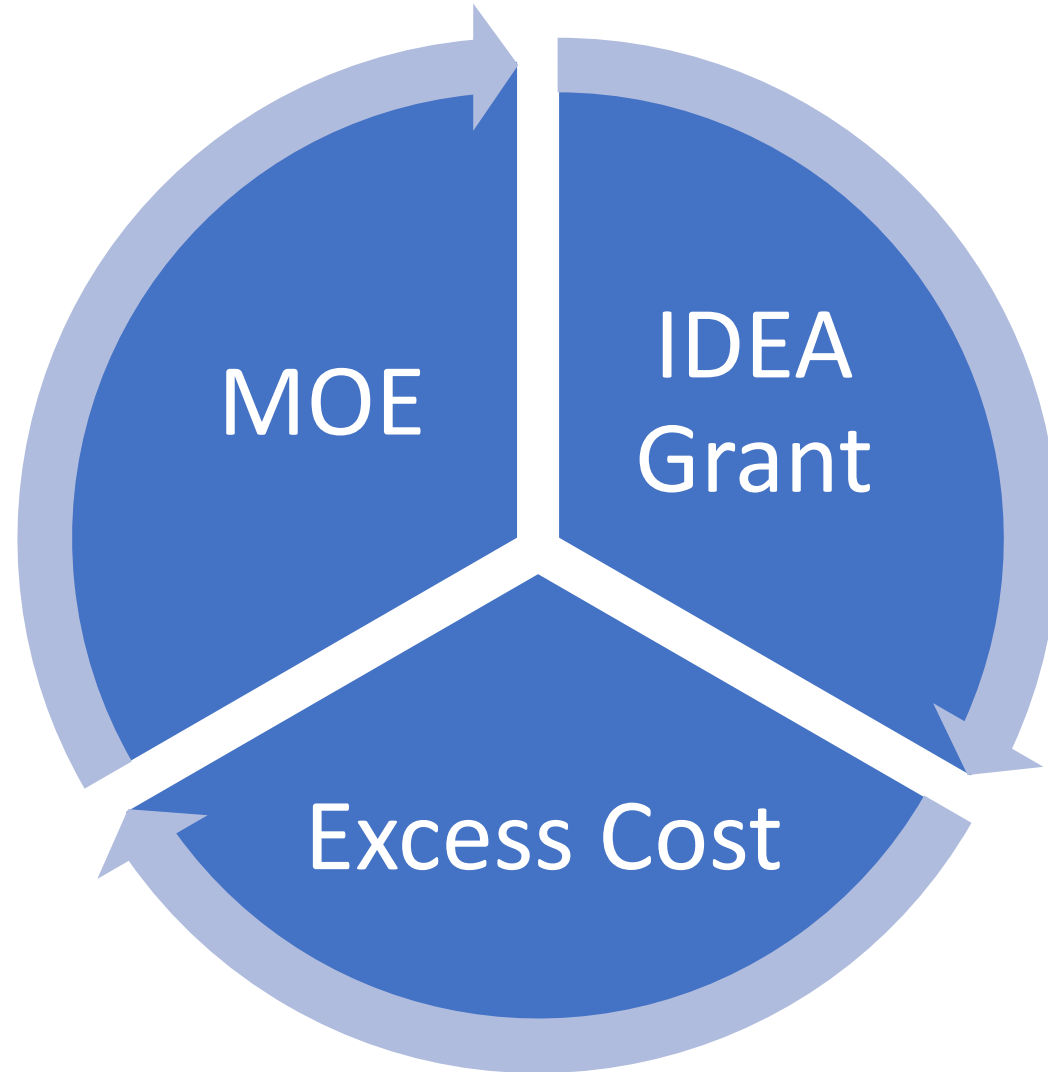
- Communicate
  - Special Education Dept
  - Business Office
  - Human Resources
- Collaborate
  - With the above
  - With your Special Education Cooperative (If applicable)



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# THE CYCLE BEGINS AGAIN



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# Questions and Answers

*We thank you for your time!*



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 Do Today **Right!**

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