

School Board Work Session
Thursday, August 28, 2025 4:00 PM

Boardroom / Teleconference
1820 Xenium Ln N
Minneapolis, MN 55441-3790

Agenda

1. **CALL TO ORDER** (*Action*)
2. **School Board Finance Session** (*Information*)
3. **ADJOURNMENT**

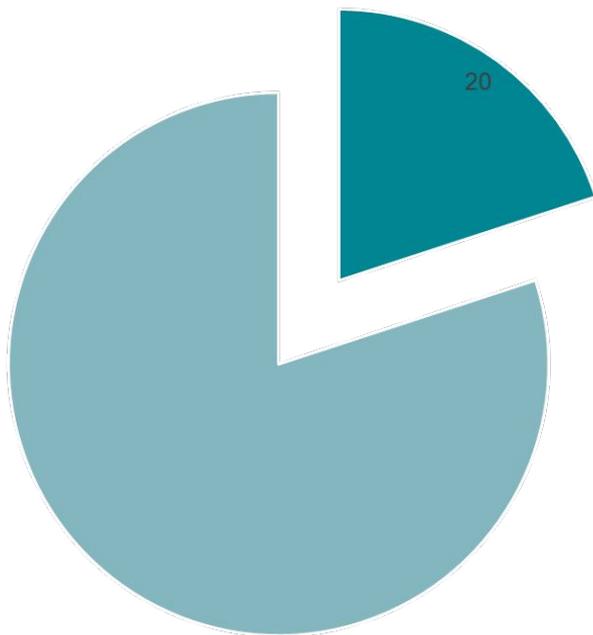
School Board Finance Session

August 28, 2025



**Intermediate
District 287**

RESPONSIVE. INNOVATIVE. SOLUTIONS.



The special education budget is roughly 20% of a District's budget.

Special Education Funding Sources



General Education Aid and Local Funds

- Based on the per pupil allocation from legislation and local taxes

Federal Funds

- Based on December 1 Child Count



State Special Education Aid

- Formula developed by MDE and legislation
- Tuition Billing

Third Party Billing

- Based on billable service and students who qualify for MA.



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Allowable Special Ed. Expenditures

- **Services (direct and indirect)**

- *Staff = 85% of budget*
 - *Child find activities*
 - *Evaluation*
 - *Short-term consultation to general education*
 - *Instruction, supplemental instruction, related services, and supports for students on an IEP/IFSP*

- Specialized Instructional Materials
- Technology
- Professional Development
- Electronic Data Management
- Program Oversight and Support
- Parent Involvement and due process



Systems and Purpose

DATA SYSTEMS

- Minnesota Automated Reporting Student System (MARSS)
- Special Education Data Reporting Application (SEDRA)
- MN Education Grant System (MEGS)
- Uniform Financial Accounting and Reporting Standards (UFARS)

PURPOSE

- Enrollment & Child Count
- Reimbursable Expenditures
- Federal Entitlements and Grants
- Tracking system for all costs



Federal Special Education Aid



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Individuals with Disabilities Education Act (IDEA)

- The U.S. Congress determines the total amount of federal funding available for special education each year.
- Federal grants to states for special education are based on a formula that considers the number of students with disabilities in a state during a base year (1998 for Section 611 and 1996 for Section 619), the poverty index of a state, and the total K-12 enrollment (ages 3-21 for Section 611 and ages 3-5 for Section 619).
- The Minnesota Department of Education (MDE) retains a small percentage of the federal funds to support the administration of special education and designated discretionary programs

Special Education Federal Funds

- Federal funds can only be used to pay the excess costs of providing special education. (20 United States Code (USC), chapter 33, sec. 1413 (2)).
- Federal funds shall be used to supplement not supplant state and local funds.

Special Education Federal Funds

- Allocation based on child count (December 1st)
- Districts receive 100% reimbursement of allocation
- Federal Funding Stream & Finance Codes
 - IDEA, Part B Section 611 (FIN 419) - Ages 3-21
 - IDEA, Part B Section 619 (FIN 420) - Ages 3-5
 - IDEA, Part C - Early Intervention (FIN 422) - Ages B-2

Accessing Reports



[Skip navigation](#) [Resources by Language](#)

stay connected:



Home About ▾ Students and Families ▾ Licensing ▾ Districts, Schools and Educators ▾

Data Center ▾

COVID-19

Data Reports and Analytics

Early Childhood Longitudinal Data System (ECLS)

Maps

Minnesota Report Card

Safe Learning Model Data

Schools, Districts and Teachers at a Glance

Schools and Organizations (MDE-ORG)

Secure Reports

Statewide Longitudinal Data System (SLEDS)

Statewide Longitudinal Data System (SLEDS) Secure Reports

Search

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MDE leadership team visits Minnesota Schools

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Federal Funds

School Finance Reports

Adult Basic Education Entitlement Report

Consolidated Financial Report

Expenditures - District/Site Level Report

Financial Profile Reports 2011 - Present

Minnesota Funding Reports (MFR)

Revenues - District/Site Level Report

Minnesota Funding Reports (MFR) for County Auditors

School Finance Spreadsheets

Average Daily Membership

Charter Schools

Facilities and Technology

Financial Profile Spreadsheets 1997 - 2010

Financial Trends

General Education

Indirect Cost Rates

Revenue Projection Model

Special Education

Transportation



Special Education

Complaints and Hearing Decisions

Special Education District Profiles - Part B

Special Education District Profiles - Part B *New*

Special Education District Profiles - Part C

Special Education District Profiles - Part C *New*

Special Education Fiscal Compliance Review



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Special Education

The spreadsheets available here provide information on state and federal special education funding, including CEIS and various federal programs.

Use the Drop Downs to identify the files of interest

Category

Subcategory

Year

Available Files

| Category | Subcategory | Year | Document | Data Files |
|-------------------|---------------------|------|---|----------------------|
| Special Education | Federal Allocations | 2025 | SFY 2025 FIN 423 Allocations | xlsx |
| Special Education | Federal Allocations | 2025 | SFY 2025 Regional Low Incidence FIN 421 | xlsx |
| Special Education | Federal Allocations | 2025 | State Fiscal Year (SFY) 2025 Federal Part C Funding Allocation (FIN 422) SEAU Allocations | xlsx |
| Special Education | Federal Allocations | 2025 | State Fiscal Year 2025 Coordinated Early Intervening Services (CEIS) Finance Code 425 Allocations | xlsx |
| Special Education | Federal Allocations | 2025 | State Fiscal Year 2025 Coordinated Early Intervening Services (CEIS) Finance Code 429 Allocations | xlsx |
| Special Education | Federal Allocations | 2025 | State Fiscal Year 2025 Finance Codes 419 and 420 Estimated Allocations | xlsx |
| Special Education | Federal Allocations | 2025 | State Fiscal Year 2025 Finance Codes 419 and 420 Final Allocations | xlsx |
| Special Education | Federal Allocations | 2025 | State Fiscal Year 2025 Finance Codes 430 and 446 Allocations | xlsx |



Intermediate District 287

RESPONSIVE. INNOVATIVE. SOLUTIONS.

State Special Education Aid



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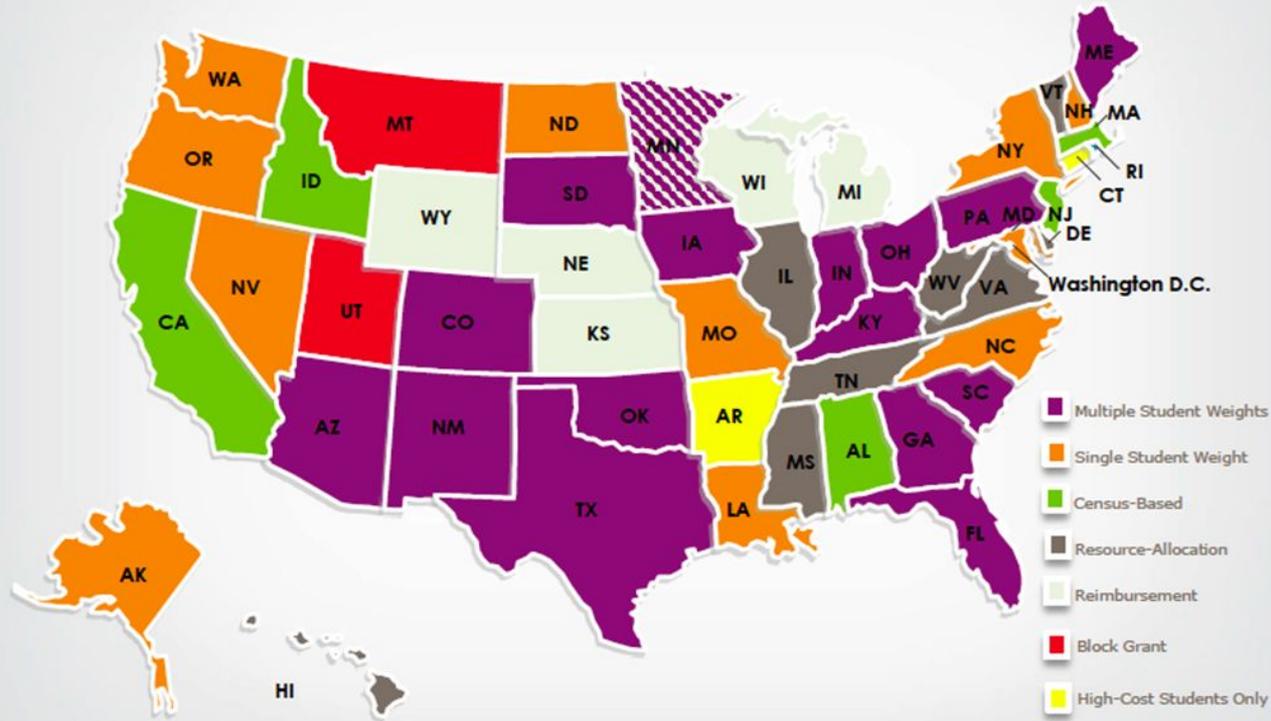
State Special Education Models

Emily Parker

*Education
Commission
of the States*

1. Multiple Student Weights (16 states)
2. Single Student Weight (11 states)
3. Census-Based (5 states)
4. Resource-Allocation Model (8 states)
5. Reimbursement (5 states)
6. Categorical Grant (2 states)
7. High-Cost Students Only (2 states)

Special Education Funding Models



State Special Education Aid

Components in the Formula

- Initial Aid
- Excess Cost Aid
- Transportation
- Tuition Adjustment
- Hold Harmless/Growth Limit(adj for FY20 and removed in FY21)
- Cross-Subsidy (started in FY20)

Accessing State Aid Report



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Accessing State Aid Report

Food and Nutrition Programs

Child & Adult Care Food Program (CACFP) Participation Report
Food Service Financial Report
Provision 2, 3 & CEP Sponsors and Sites
School Nutrition Program Application Data Report
Summer Food Service Program Participation
USDA Foods Allocations by Distributor
USDA Foods Distributor Selection
USDA Foods Received Report for the Auditor
Vendor Number-SERVS for FNS Commodity Value

Minnesota Common Course Catalogue (MCCC) Reports

Minnesota Common Course Catalogue (MCCC)
STEM Course Availability
STEM Course Enrollment

SERVS Financial Public Reports

ARRA
Allocations and Funding
Applications
Budget Information
Grant Management
Payments
SERVS Setup
UFARS/SERVS Comparison

School Finance Reports

Adult Basic Education Entitlement Report
Consolidated Financial Report
Expenditures - District/Site Level Report
Financial Profile Reports 2011 - Present
Minnesota Funding Reports (MFR) ←
Revenues - District/Site Level Report
Minnesota Funding Reports (MFR) for County Auditors

School Finance Spreadsheets

Average Daily Membership

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strict 287**

HELPING YOU FIND THE MOST EFFECTIVE, INNOVATIVE, SOLUTIONS.

Accessing State Aid Report

Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use the Drop Downs to identify the report of interest

Sort District list by: Name Number

List District Types: All Standard Co-Ops

| | | | |
|---------------------------------|---|-----------------------------|----------------------|
| District | <input type="text" value="ROBBINSDALE PUBLIC SCHOOL DISTRICT (0281-01)"/> | or enter up to 5 districts: | <input type="text"/> |
| View reports added in the last: | <input type="text" value="All Reports"/> | (9999-99) | <input type="text"/> |
| Category | <input type="text" value="Special Education"/> | | <input type="text"/> |
| Year | <input type="text" value="22-23"/> | | <input type="text"/> |
| Report | <input type="text" value="ALL"/> | | <input type="text"/> |

List Reports

Reset

Accessing State Aid Report

Use the Drop Downs to identify the report of interest

Sort District list by: Name Number

List District Types: All Standard Co-Ops

District View reports added in the last: or enter up to 5 districts:
 Category: (9999-99)
 Year:
 Report:

| District | Fiscal Year | Report Name | Category | Run Date |
|----------|-------------|--|-------------------|--------------------|
| 0281-01 | FY 22-23 | Special Ed. Unduplicated Child Count Report #4 | Special Education | 03/01/2023 1:55PM |
| 0281-01 | FY 22-23 | Special Ed. Unduplicated Child Count by Setting Report #13 | Special Education | 03/01/2023 1:44PM |
| 0281-01 | FY 22-23 | Special Education / UFARS Comparison | Special Education | 12/21/2023 7:39AM |
| 0281-01 | FY 22-23 | Special Education Comprehensive Aid Report | Special Education | 10/10/2023 9:36AM |
| 0281-01 | FY 22-23 | Special Education Current Year Adjustments | Special Education | 10/19/2023 11:39AM |
| 0281-01 | FY 22-23 | Special Education Federal Basic Allocation - Determine Effective Year | Special Education | 02/28/2023 1:58PM |
| 0281-01 | FY 22-23 | Special Education Federal Basic Allocation Calculation | Special Education | 02/28/2023 2:09PM |
| 0281-01 | FY 22-23 | Special Education Medical Assistance Report on Salaries, Contracted Services and FTE | Special Education | 12/20/2023 7:44AM |
| 0281-01 | FY 22-23 | Special Education Regular School Year - Initial Expenditures | Special Education | 05/02/2022 7:28AM |

Looks like this...

RUN DATE 10/10/23
 RUN TIME 09:28:17

MINNESOTA DEPARTMENT OF EDUCATION
 STATE SPECIAL EDUCATION COMPREHENSIVE AID REPORT
 DATA YEAR:22-23 USES PRIOR YEAR DATA

PAGE 353
 SPEDCM028101
 21-22

DISTRICT 0281 01 ROBBINSDALE PUBLIC SCHOOL DISTRICT

| LINE | CALCULATION NBR FORMULA | UFARS FINANCE | FUNDING SOURCE | DESCRIPTION | ELIGIBLE EXPENDITURE |
|---------------------------------------|----------------------------|------------------|-------------------|---|-------------------------|
| SPECIAL EDUCATION INITIAL AID SECTION | | | | | |
| OPTION 1 OLD FORMULA EXPENDITURES | | | | | |
| 1 | | 740/317 | A | MINNESOTA STATE SP ED AID | 20,186,188.30 |
| 2 | | 740/317 | E | EXTENDED SCHOOL YR | 133,274.73 |
| 3 | | 740/317 | C | ALTERNATIVE PREVENTION PROGRAM - NOT APPROVED | 0.00 |
| 4 | | 740/317 | N | ALTERNATIVE PREVENTION PROGRES - NOT APPROVED | 0.00 |
| 5 | | 372 | i | THIRD PARTY EXPENDITURES ESY | 0.00 |
| 6 | | 372 | j | THIRD PARTY EXPENDITURES RSY | 41,345.01 |
| 7 | | 799 | R | LOCAL COLLABORATIVE TIME STUDY | 0.00 |
| 8 | | 835 | TranD | ACTE-SPED (Formerly TranD) | 338,384.04 |
| 9 | SUM 1 THRU 8 | | | TOTAL ELIGIBLE EXPENDITURES | 20,699,192.08 |
| 10 | 9 * .62 | | | OPTION 1 SPECIAL EDUCATION AID | 12,833,499.09 |
| OPTION 2 NON-FEDERAL EXPENDITURES | | | | | |
| 11 | | 740/317 | a | UNREIMBURSABLE NONFEDERAL SP E | 8,581,076.82 |
| 12 | | 740/317 | b | UNREIMBURSABLE NONFEDERAL ADSI - NOT APPROVED | 0.00 |
| 13 | | 835 | TranD | ACTE-SPED (Formerly TranD) | 108,987.19 |
| 14 | | 372/799 | m | NON-FEDERAL EXPENDITURES - FIN | 365.35 |
| 15 | 11+12+13+14 | | | TOTAL UNREIMBURSABLE NONFEDERA | 8,690,429.36 |
| 16 | 9 + 15 | | | TOTAL SPECIAL EDUCATION EXPEND | 29,389,621.44 |
| 17 | 16 * .50 | | | OPTION 2 SPECIAL EDUCATION AID | 14,694,810.72 |



Let's walk through your State Aid report
with the [cheat sheet](#) provided!

Tuition Billing



**Intermediate
District 287**

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MN Statute, section 125A.11

Special Instructions for Nonresident Children.

Subdivision 1. Nonresident tuition rate; other costs

(a) For fiscal year 2015 and later, when a school district provides special instruction and services for a pupil with a disability outside of the district of residence, special education aid paid to the resident district must be reduced by an amount equal to the actual cost of providing special instruction and services to the pupil, including a proportionate amount for special transportation, plus the amount of general education revenue....

MN Statute, section 125A.11

§ Subdivision 1.(1) an intermediate district or a special education cooperative may recover unreimbursed costs of serving pupils with a disability, including building lease, debt service, and indirect costs necessary for the general operation of the organization, by billing membership fees and nonmember access fees to the resident district;

What is Tuition Billing?

- ❖ Tuition Billing occurs when a district other than the resident district (where a student's parents reside) provides education to a special education student or to any student placed out of district for care and treatment.
- ❖ The district serving the student is responsible for providing the special education services.

Tuition Billing for District 287

State Bills Include:

- MDE tuition billing system - unreimbursed costs
- Transition disabled
- Standard Special Ed Services
- Gen Ed Appeal of unreimbursed costs

Manual Billing Includes:

- Sp. Ed services: Itinerant services & transition disabled
- Care & Treatment programs
- T&L programs: C&T Pathways, contracted NSO
- ALC programs
- Levies: Safe schools, leases, LTFM
- Core membership fee
- ALC stabilization fee



Break Down of a Bill

MONTHLY PAYMENT SCHEDULE - FY25-26

| | Planning Numbers | 95% as \$ value | 287 Information Only |
|---|------------------|-----------------|--------------------------|
| <u>SPECIAL EDUCATION</u> | | | |
| Purchase of Services (Itinerant Services) | \$ 296,122.75 | \$ 281,316.61 | 14-R-011-400-000-022-022 |
| Transition Disabled | \$ 93,375.05 | \$ 88,706.30 | 14-R-000-000-835-021-000 |
| <u>TEACHING & LEARNING</u> | | | |
| T & L ADM Programs | | | |
| Hennepin Technical Pathways | \$ 68,782.80 | \$ 65,343.66 | 13-R-005-000-000-021-000 |
| Contracted Northern Star Online Learning | \$ 273,067.20 | \$ 259,413.84 | 12-R-203-211-000-021-000 |
| Career & Technical Levy | \$ 18,238.34 | \$ 17,326.42 | 12-R-005-000-830-001-000 |
| <u>AREA LEARNING CENTER</u> | | | |
| ALC - All Programs | \$ 6,732.00 | \$ 6,395.40 | 12-R-005-000-303-021-000 |

Break Down of a Bill

MONTHLY PAYMENT SCHEDULE - FY25-26

| | Planning Numbers | 95% as \$ value | 287 Information Only |
|---|------------------------|------------------------|--------------------------|
| LEVIES | | | |
| Safe School Levy (FIN 342) | \$ 142,310.85 | \$ 135,195.31 | 01-R-005-000-342-001-000 |
| Lease Levy | \$ 437,838.95 | \$ 415,947.00 | 07-R-000-000-791-001-000 |
| Long Term Facilities Maintenance | \$ 82,068.14 | \$ 77,964.73 | 07-R-000-000-791-001-867 |
| CORE FEE @ \$15.05/APU | 9,487.39 | \$ 135,645.96 | 01-R-005-000-000-021-000 |
| ALC Stabilization Fee @ \$5.00/APU | 9,487.39 | \$ 45,065.10 | 12-R-005-000-303-021-046 |
| ESTIMATED ANNUAL TOTAL | \$ 1,608,758.25 | \$ 1,528,320.33 | |
| Less: | | | |
| Credit for 90.0% FY25 ALC Compensatory Aid (Mbr District run ALC's) | | \$ - | 01-L-210-55 |
| TOTAL FOR PAYMENT PLAN CALCULATION | | \$ 1,528,320.33 | |
| PAYABLE | | | |
| 12 MONTHLY PAYMENTS / JULY 2025 THRU JUNE 2026 | | \$ 127,360.03 | |



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Accessing Reports



[Skip navigation](#) [Resources by Language](#)

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Computers out!
Let's log in together!



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Tuition Billing Report

Food and Nutrition Programs

Child & Adult Care Food Program (CACFP) Participation Report
Food Service Financial Report
Provision 2, 3 & CEP Sponsors and Sites
School Nutrition Program Application Data Report
Summer Food Service Program Participation
USDA Foods Allocations by Distributor
USDA Foods Distributor Selection
USDA Foods Received Report for the Auditor
Vendor Number-SERVS for FNS Commodity Value

Minnesota Common Course Catalogue (MCCC) Reports

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STEM Course Enrollment

SERVS Financial Public Reports

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School Finance Spreadsheets

Average Daily Membership

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HELPFUL. SIMPLE. INNOVATIVE. SOLUTIONS.

District View reports added in the last: or enter up to 5 districts:
 Category: (9999-99)
 Year:
 Report:

| District | Fiscal Year | Report Name | Category | Run Date |
|----------|-------------|---|-----------------------------------|--------------------|
| 0011-01 | FY 23-24 | Special Education Tuition Billing Billable Students from MARSS - Extended School Year | Special Education Tuition Billing | 01/09/2025 10:44AM |
| 0011-01 | FY 23-24 | Special Education Tuition Billing Billable Students from MARSS - Regular School Year | Special Education Tuition Billing | 01/09/2025 9:56AM |
| 0011-01 | FY 23-24 | Special Education Tuition Billing District Calculation | Special Education Tuition Billing | 10/08/2024 9:35AM |
| 0011-01 | FY 23-24 | Special Education Tuition Billing Regular School Year Rate Calculation | Special Education Tuition Billing | 10/08/2024 9:01AM |



Let's walk through your Tuition Billing Reports

Third Party Billing



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Third Party Billing

Minnesota Statutes 2021, section 125A.21, subdivision 2, requires school districts to seek reimbursement from insurers and other third-parties for the cost of services provided by a Local Educational Agency (LEA) whenever these services are covered by the child's health insurance. This statute is based on federal regulations and the Individuals with Disabilities Education Act (IDEA).

Third Party Billing

Minnesota Statutes 2021, section 125A.74, subdivision 5, protects other special education funding from being reduced by third-party revenue. Revenue obtained from a third-party source does not reduce any other revenue an LEA receives for a child.

Third Party Billing

Eligible Billable Services

- Physical therapy
- Occupational therapy
- Speech-language-hearing
- Children's Therapeutic Services and Systems (Mental Health)
 - Now includes SSW
- Nursing
- Personal care assistance services
- Assistive technology devices (medical equipment)
- Special transportation (DHS definition)
- Oral and sign language interpreter services during above service



Use of Third Party Billing Funds

Minnesota Statutes 2021, section 125A.21, subdivision 3, gives broad general guidelines for LEA use of third party revenue. LEAs may:

1. Retain a sufficient amount of third-party revenue to pay for the cost of obtaining the revenue, e.g., billing agent or LEA staff that bill third parties.
2. Secure or provide training and technical assistance to obtain third-party revenue or increase the amount of their third-party revenue.
3. Reallocate third-party revenue for the benefit of students with IEPs/IFSPs served by the LEA.