



MAINE DEPARTMENT
OF EDUCATION

**Fiscal Presentation:
Transition of IDEA Part B,
Chapter 619 Services from
CDS to SAUs**



Agenda

- Legislative background
- Enrollment
- Attendance for children attending a location off-site
- Data and financial collections schedule
- Quarterly allocations and calculations
- Documentation requirements for allocations
- Reconciliation



Why?

Transition of child find and FAPE responsibilities to SAUs – Why? Why now?

Structure of existing system has been problematic:

- CDS responsible, but doesn't operate or oversee general preschool programming, necessary for least restrictive environment (LRE)
- Requires significantly more admin and overhead costs, which drive up cost of serving the children
- Separate early childhood programs for children with disabilities, which contributes to high numbers of placements in special purpose private preschools and more restrictive placements



Legislation

LD 2214: *An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2024, and June 30, 2025*

LD 2214 became Public Law 2023, Chapter 643, Part W

Enrollment Collection:

- Enrollment counts will be collected Quarterly
 - July 1
 - October 1
 - January 1
 - April 1
- Enrollments will be entered into the State Student Information System
- Enrollments will also be collected on a spreadsheet initially until all systems are updated
- Enrollments will include 3, 4, and 5 years olds in PreK with an IEP
- Counts of students in Child Find with a signed parental consent to evaluate will be collected

Minimum Required Data Elements for Enrollment Record:

- SAU ID
- School ID
- State Student ID
- Last Name
- First Name
- Grade
- Sex
- Birthdate
- Language
- Race/Ethnicity
- Start Date
- Start Status
- Military Family
- FTE
- Fiscal Responsibility
- Resident Town
- Disability Code
- Special Education Setting
- Special Education Start date

Attendance for off-site students

For students who are not physically attending your school:

- Create a special classroom in your local SIS
- Record attendance as “present-remote”

Data & Financial Collection:

Early Childhood Special Education	Child Count	Detail Trial Balance Due Fund 2213 Revenue 3128	Quarterly Upload to MEFS in NEO Due
Quarter 1 (July – Sept)	July 1 count Due July 7	October 30	October 30
Quarter 2 (Oct – Dec)	October 1 count Due October 7	January 30	January 30
Quarter 3 (Jan – March)	January 1 count Due January 7	April 30	April 30
Quarter 4 (Apr – June)	April 1 count Due April 7	July 30	July 30
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Transition Status Update: Enrollment

SAU Cohort 1	1st Qtr. Count 7/1	1st Qtr. Count 7/1	2nd Qtr. Count 10/1	2nd Qtr. Count 10/1	3rd QTR. Count 1/1	3rd QTR. Count 1/1	4th QTR. Count 4/1	4th QTR. Count 4/1
IEP or Child Find data submission	IEPs	Child Find	IEPs	Child Find	IEPs	Child Find	IEPs	Child Find
Andover	1	0	1	0	1	0	1	0
Beals	1	0	2	0	2	1	2	2
Boothbay-Boothbay Harbor CSD	1	0	1	0	3	2	3	0
Calais	2	0	3	2	8	4	10	2
Great Salt Bay CSD	8	1	11	0	11	0	11	3
Jonesport	1	0	0	1	0	1	5	1
Kittery	11	2	11	5	18	8	24	12
RSU 13	29	6	32	2	34	9	43	4
RSU 19	21	4	21	14	43	18	52	4
RSU 29/MSAD 29	16	3	17	4	20	2	22	6
RSU 35/MSAD 35	23	7	32	5	44	13	49	4
RSU 68/MSAD 68	11	3	19	4	24	1	26	3
RSU 80/MSAD 04	7	2	10	1	11	0	13	3
RSU 82/MSAD 12	0	0	0	0	0	0	0	0
St. George	4	3	7	0	9	6	14	2
Veazie	3	1	5	2	6	0	7	0
York	14	4	17	4	23	10	27	6
Total Count	153	36	189	44	257	75	309	52

PreK Student Enrollment & Funding Stream

PreK Student Enrollment and Funding Stream			
PreK 3 Year Old			
Cohort SAU = Yes	Cohort SAU = Yes	Cohort SAU = No	Cohort SAU = No
IEP = Yes	IEP = No	IEP = Yes	IEP = No
PreK SPED Funding = Yes	PreK SPED Funding = No	PreK SPED Funding = No	PreK SPED Funding = No
EPS Subsidy = No	EPS Subsidy = No	EPS Subsidy = No	EPS Subsidy = No
EPS Special Ed = No	EPS Special Ed = No	EPS Special Ed = No*	EPS Special Ed = No
PreK 4 Year Old			
Cohort SAU = Yes	Cohort SAU = Yes	Cohort SAU = No	Cohort SAU = No
IEP = Yes	IEP = No	IEP = Yes	IEP = No
PreK SPED Funding = Yes	PreK SPED Funding = No	PreK SPED Funding = No	PreK SPED Funding = No
EPS Subsidy = No	EPS Subsidy = Yes	EPS Subsidy = Yes	EPS Subsidy = Yes
EPS Special Ed = No	EPS Special Ed = No	EPS Special Ed = No*	EPS Special Ed = No
PreK 5 Year Old			
Cohort SAU = Yes	Cohort SAU = Yes	Cohort SAU = No	Cohort SAU = No
IEP = Yes	IEP = No	IEP = Yes	IEP = No
PreK SPED Funding = Yes	PreK SPED Funding = No	PreK SPED Funding = No	PreK SPED Funding = No
EPS Subsidy = No	EPS Subsidy = Yes	EPS Subsidy = Yes	EPS Subsidy = Yes
EPS Special Ed = No	EPS Special Ed = No	EPS Special Ed = No*	EPS Special Ed = No

*CDS provides services for these students

Model Chart of Accounts



PreK Special Ed
Coding:
Fund = 2213
Revenue = 3128

<https://www.maine.gov/doe/funding/accounting/handbook>

Special Education

Special Programs

[Special Education Programs](#)

[PreK Special Education Programs](#) - (3, 4, or 5 Year olds with IEPs in PreK)

Use this chart of accounts for K-12 Special Education

Part of EPS Allocation with State & Local Share

Use this chart of accounts for PreK Special Education

Separate funding source - 100% State Funded

Sample coding for PreK - Special Education Instruction for SAUs assuming FAPE Responsibility for 3, 4, and 5 year olds with IEPs:

NOTE: In order for the Department of Education to pay 100% of the PreK Special Education program costs, school administrative units must track these resources and report them to the department in the Maine Education Finance System (MEFS) quarterly.

The sample coding provided here is specific to the PreK Special Education program and should only be used for that purpose in order to keep these funds separate from the General fund and the Essential Programs & Services (EPS) funding used in General Education.

Fund	Revenue	Description
2213	3128	State Grant PreK-Special Education SAU FAPE

Quarterly Payments:

- Payments will be calculated based on quarterly count collections.
- Payments will be made each quarter.
- 1st quarterly payment will be based on July 1 actual counts or estimate counts if it is the SAUs first year in the Early Childhood Special Education (ECSE) Program.
- 2nd quarterly payment may be more or less than the 1st quarter based on actual counts.
- 3rd and 4th quarterly payments will never go below the amount calculated after the 2nd quarter collection but may go up if counts are higher.

Payment Calculation:

- Payments will be calculated using each School Administrative Units (SAUs) Elementary EPS rate and Economic Disadvantaged Percentage from that years ED 279 report.
- General Education/FAPE Calculation =
 - Basic Count = Count x Elementary EPS Rate
 - Disadvantaged = Count x Disadvantaged % x EPS Rate x Disadvantaged Weight .15
 - Assessment Amount = Count x Per Pupil \$55.00
 - Technology Amount = Count x Per Pupil \$120.00
 - PreK Additional = Count x EPS Rate x PreK Weight .10
 - Additional Disadvantaged = Count x Disadvantaged % x EPS Rate x Disadvantaged Weight .05
- Special Education Calculation =
 - Count x EPS Rate x 1.5 weight
- Child Find Calculation =
 - Count x \$1,000

Fiscal Information



- Not a reimbursement model
- Per pupil allocation for PK children with IEPs
 - SAU's unique EPS rate + special ed additional weight
 - Additional allocation for children in child find process
- July 1 – First allocation
- Oct 1 – Second allocation and count date
 - “True count”- Funding can go up or down
 - This is the only quarter that funding could go down
- January 1 – Third allocation
- April 1 – Final Allocation
- Additional funding prior to end of school year if necessary.

Reconciliation

Timely submission of the quarterly uploads to MEFS/NEO for Fund Code 2213 expenses and Revenue Code 3128 is imperative, along with the submission of detailed Trial Balances to the fiscal team.

Having this information readily available guides our work and ensures that the allocation to your SAU is sufficient.



We are also working with Grants4ME to monitor these funds. Specifically, we are looking for information related to staffing, high-cost out-of-district placements, high-cost in-district services, and supplies and materials. We will reach out if further information is needed.

Reasonable and Necessary Expenditures

Reasonable and necessary expenses are costs schools incur to provide a free appropriate public education for a student with a disability.

- An expense is necessary if it is directly tied to a student's individualized education plan (IEP)
- A reasonable expense reflects what would have been paid for the service/item in general circumstances.
 - Examples of allowable, reasonable and necessary expenses- salaries/benefits for staff, specialized equipment, assistive technology, supplies, related services, specialized transportation.



Early Childhood Special Education Cohort Meetings Contact



EARLY CHILDHOOD SPECIAL EDUCATION COHORT MEETINGS

Resources, Tools, Notices, and Professional Development Shared with School Administrative Units to Offer Free Appropriate Public Education (FAPE) in Early Childhood Settings

Contact

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