

EARLY CHILDHOOD SPECIAL EDUCATION

Expenditure Report Training Guide

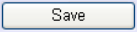


Missouri Department of Elementary and Secondary Education

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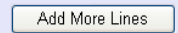
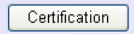



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IMPORTANT REMINDERS




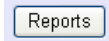
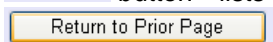
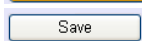

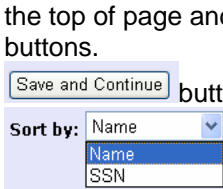

- **Early Childhood Special Education (ECSE) Costs**—any district incurring costs relating to ECSE services for a child must reflect those costs in an Expenditure Report. If you are incurring costs for a student from another school district, you will reflect the expenditures for that child in your Expenditure Report for reimbursement from DESE. You **may not** charge tuition or fees to the sending district. However, if the sending district provides transportation or any other ECSE services for the child, the sending district will submit an Expenditure Report reflecting those expenditures.
 - Users may move from screen to screen within the ECSE Web Expenditure Report using the menus or highlighted links on various pages. **Do not** use the “Back,” “Forward,” or “Refresh” web browser buttons when completing the Expenditure Report. Use of these buttons can cause unexpected results.
 - **Saving data**—data changed on Expenditure Report pages **must be saved**. Click on the  button before continuing to other sections of the Expenditure Report.
 - **The ECSE Expenditure Report utilizes data from the following systems and it is critical that all data entered into these programs be accurate in order for the ECSE system to work:**
 - **Annual Secretary of the Board Report (ASBR)**—data will load when DESE initializes (loads) the Expenditure Reports. If the district ASBR has not been submitted, the “Expenditure Report Details” page will show zero amounts in the “ASBR Expenditures” section. Once the ASBR has been submitted, the district must return to the Year/Cycle list and open the Expenditure Report in order for the ASBR data to appear.
 - Only ASBR function codes “1280” and “2559” are used for the Expenditure Report. Any changes to the district’s ASBR function codes “1280” and “2559” require changes to the Expenditure Report in order for the ASBR and Expenditure Report to align. If the Expenditure Report has been submitted and approved, the district must create a new ECSE cycle in order to update the Expenditure Report.
 - **Core Data Screens 18 and 20**
 - Core Data Personnel must be coded as ECSE in order to receive reimbursement for these expenditures.
 - **Grade Level** must be coded as “PK”
 - **Program Code** must be coded “17 “
 - **Kindergarten eligible children**—ECSE staff serving kindergarten eligible children must be coded as Grade Level “K” and Program Code “17”. However, these costs are not eligible for reimbursement from ECSE program
 - **Career Ladder**—ECSE will not reimburse districts for this expense. Be sure Career Ladder is coded correctly on Core Data. (see DESE *Core Data Collection System Manual* for coding details)
 - **Teacher Certification System**
 - The Expenditure Report will display current certification data. However, DESE will verify the certification status for the time period that the Expenditure Report represents.
- Note:** Changes to the ASBR, Core Data or Teacher Certification made **before** the Expenditure Report is submitted will only be reflected in the Expenditure Report if the user exits that Expenditure Report and re-opens that same un-submitted cycle. Changes made **after** the Expenditure Report has been submitted (but not approved by DESE) will require a call to DESE to “revoke” that Expenditure Report in order for the district to make changes to that same Year/Cycle Expenditure Report.
- **Expenditure Report Yearly Cycles**—the Expenditure Report program is designed to allow a **maximum of four (4) cycles** each school year (**no exceptions**).

TERMINOLOGY

- **ASBR**—Annual Secretary of the Board Report (contact School Finance for more detail).
- **ASBR ECSE Function Codes**—coding used to identify all ECSE expenditures. All ECSE expenditures **must** be coded with either Function code “1280” or “2559” in order for district to receive reimbursement for their ECSE expenditures.
- **Adjustments to ASBR Expenditures**
 - Less DESE Adjustment—this field allows DESE to reduce the amount of expenditures to be paid to school district.
 - Plus DESE Adjustment—this field allows DESE to increase the amount of expenditures to be paid to school district.
 - Less Medicaid Reimbursement—revenues received from Medicaid that must be backed out of the amount due school district. Enter the total sum of the following in the “Less ECSE Medicaid Reimbursement field:
 - Direct Services revenues—claim the actual reimbursement received during the fiscal year for ECSE services for Occupational Therapy, Physical Therapy, Speech/Language services, etc.
 - School District Administrative Claiming revenues:
To calculate SDAC revenue, the district may use one of two formulas:
 1. ECSE Population / Total District Population
 - or
 2. ECSE Medicaid Population / Total Medicaid Population

The district will then multiply this percentage by the amount of SDAC revenue received during the fiscal year. The amount yielded from this calculation should be reported on the Expenditure Report.
- **Allowable expenditures** – when considering purchasing an ECSE item or providing an ECSE service, all three of the following questions should be asked and answered appropriately:
 - Is this a cost that has to occur for the ECSE program to exist?
 - The answer must be YES.
 - Is this the most cost effective way to provide this service/program?
 - The answer must be YES.
 - Is this an expenditure our district would have even if we did not have an ECSE program?
 - The answer must be NO.
- **Amount Due District**—the total amount the school district will receive during the fiscal year. The payments are scheduled for nine (9) equal payments from October through June (Expenditure Report must be approved by September 30 in order to begin receiving payments in October).
- **Assistive Technology (AT)**—any piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of a child with a disability. The term does not include a medical device that is surgically implanted, or the replacement of that device. The need for AT equipment devices must be determined by the IEP team and documented in the child’s IEP.
- **Blended Programs**—cooperative preschool programs that may be funded through a combination of Early Childhood Special Education, Title I or Missouri Preschool Project. The Early Childhood Special Education supervisor can assist with additional information.
- **Buttons (commands or links to other pages)**
 -  button—adds additional lines to the table displayed.
 -  button—displays the certification of personnel. Data is downloaded from the Teacher Certification database.
 -  button—displays the list of Core Data Personnel coded as Early Childhood Special Education
 -  button—allows user to delete an item previously entered on an Expenditure Report page.
 -  button—displays a list of error messages

- **Hard Error**—the Expenditure Report cannot be submitted until all Hard Errors are fixed. Hard Errors are listed as an “E” in Edit Messages list.
- **Warnings**—the Expenditure Report can be submitted with warning errors. However, the district should attempt to resolve all warning errors before the Expenditure Report is submitted. Districts may be required to provide an explanation on the comments page prior to DESE approval. Warnings are listed as a “W” in the Edit Messages list.

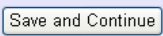
-  button—takes you to the help document
-  button—takes you to the next page of detail
-  button—takes you to the previous page of detail
-  button—lists available reports
-  button—closes the pop up page and takes you back to prior page.
-  button—saves data entered on pages. **Note: all pages must be saved in order for changed data to remain in the Expenditure Report.** Sometimes there will be a Save button at the top of page and one at the bottom of page but you only need to click one of those Save buttons.
-  button—saves data and sends user to Expenditure Report
-  button—allows user to sort data by name or SSN
-  button—sends completed Expenditure Report to DESE for approval
- **Caseloads**—see **Missouri State Plan for Part B of IDEA for ECSE caseload standards** page 114. Districts that choose to have smaller caseloads or fewer students in a class may do so **at district expense**. If special circumstances exist that require a teacher to have a smaller caseload in a given year, the district must be able to submit sufficient justification upon request.
- **Comprehensive System of Personnel Development (CSPD)**—professional conferences, seminars, or workshops for ECSE staff. This is also referred to as Professional Development (PD).
- **Comments**
 - **District Comments**—allows district user to submit comments for DESE review
 - **DESE Comments**—used to request additional information from districts or make other comments related to the Expenditure Report
- **Contractual Services**—services performed by DESE approved private agencies or independent contractors
- **Co-ops**—districts that participate in coordinated, multi-district ECSE programs
- **Core Data Personnel**—ECSE personnel submitted on Core Data System Screens 18 and 20
- **Cost Per Child**—total ASBR Expenditure amount divided by the ECSE unduplicated (end of the school year) child count displayed on the Contact page.
- **December 1 Child Count**—annual unduplicated count of special education students as of December 1 (from Core Data Screen 11).
- **District Summary (Personnel)**—Summary of the Expenditure Report “Core Data Personnel Detail” page that can only be accessed while in the Expenditure Report “Core Data Personnel” page
- **Drop Down Menu**—Navigational box that allows you to avoid going back to the main menu
- **ECSE**—Early Childhood Special Education program serving children ages 3, 4 and non-kindergarten eligible 5 year olds (children who turn 5 after August 1st with the exception of St. Louis and Kansas City school districts who are authorized to establish a different cut-off date [160.054 RSMo]).
- **ECSE Sending Districts**—see “Sending Districts”
- **ECSE Unduplicated Child Count**—end of year unduplicated count of children served in the ECSE program
- **Equipment**—items with a unit cost of \$1,000 or greater. See Equipment page instructions for additional information.
- **Expenditure Report**—Web based program to report the end of fiscal year ECSE expenditures. Any district incurring costs relating to ECSE must reflect those costs on an ECSE Expenditure Report.
- **Extended School Year**—ESY consideration is a special education decision that every IEP team must make in order to provide FAPE (Free Appropriate Public Education) for each eligible child. ESY is the need for “extended” IEP services for some children with disabilities who cannot adequately benefit from special education and related services during the traditional 9 months school term. In many cases, the critical issue is that extensive regression may occur and will require a lengthy time to recoup the skills lost to regression.

Summer School is a district option and decisions for providing Summer School are made outside of the IEP/FAPE process. Summer School often provides opportunities for enhancement and exploration activities. DESE is only required to support ESY costs, so therefore LEAs may not submit summer school expenses on this expenditure report.


- **First Steps Referrals**—children served by the First Steps program that have been referred to ECSE.
- **Fund 1 (ASBR) Non-Certified Salaries**—School Finance term used for coding expenditures to the appropriate fund (contact School Finance for additional details). Fund 1 refers to the district's "General Fund". (Object code 6150)
- **Fund 2 (ASBR) Certificated Salaries**—School Finance term used for coding expenditures to the appropriate fund (contact School Finance for additional details). Fund 2 refers to the district's "Teacher's Fund".(Object code 6110)
- **Funding Sources**—ECSE is paid from a combination of Federal and State funds. The actual percentages may vary from year to year depending on the ECSE State Appropriation and the actual costs of the entire statewide ECSE program.
- **Hard Error**—the Expenditure Report cannot be submitted until all Hard Errors are fixed. Hard Errors are listed as an "E" in Edit Messages list.
- **Initialize Expenditure Reports**—DESE will initialize the system sometime after July 15. This allows school districts to begin entering data.
- **Leases**—prior approval is required on all leases. Copies of leases must be sent to DESE Special Education Funds Management section each year. DESE Special Education Funds Management staff will enter the lease information into the Expenditure Report Lease section. Below are the various types of leases:
 - **Real Estate**
 - **Buses**
 - **Office Equipment**
- **Payment Schedule**—nine equal payments are scheduled beginning with the October School Payment as long as the Expenditure Report is submitted by September 15 and approved by DESE before the end of September.
- **Payment Transmittal**—record of ECSE payments to the school district. The payment transmittal will reflect the breakout of Federal and State payments.
- **Professional Development (PD)**—professional conferences, seminars, or workshops for ECSE staff.
- **Program Maintenance Supply Amount**—an amount of funds to be used to maintain the district's ECSE program. This calculated amount is to be used for all instructional and ancillary materials needed to run the program, including testing and/or evaluation supplies. A portion of these funds should be used to replace items needed for existing classrooms on a rotating basis, such as furniture, bookshelves or cubbies, etc. The program maintenance supply amount is calculated by multiplying the district's December 1 child count by a set rate.
- **Start-Up Costs**—new classrooms are allowed \$7,500 and new itinerant positions are allowed \$1,200. There is a justification box on the Start Up Costs page that must be completed explaining why the additional classrooms/positions are needed. **Before hiring additional staff or adding classrooms, make sure student numbers justify opening a new classroom and be sure existing classrooms are full.**
- **Operation of Plant**—costs for separate facilities that serve ECSE children. These costs may include the following expenditures:
 - **Custodian**
 - **Equipment**
 - **Supplies**
 - **Utilities**
- **Other Personnel**—Personnel not reported on DESE Core Data
- **Report Submittal**—the user will only have the option to once the district has completed the Expenditure Report and all hard edits have been fixed.
- **Sending Districts**—districts who send children to another district or to a co-op for ECSE services.
- **Supplies**—items with a unit cost of less than \$1,000
 - **Program Maintenance Amount**—calculation using December 1 child count and multiplying by \$75 (sending district children are added to the serving district's December 1 child count for the purpose of calculating program maintenance supply amounts).
 - **Other Instructional or Pupil Support Supplies**—see the "Supplies" page instructions for additional information.
- **Transportation**—costs related to transporting ECSE students
- **Tuition**—no tuition or fees may be charged to sending districts

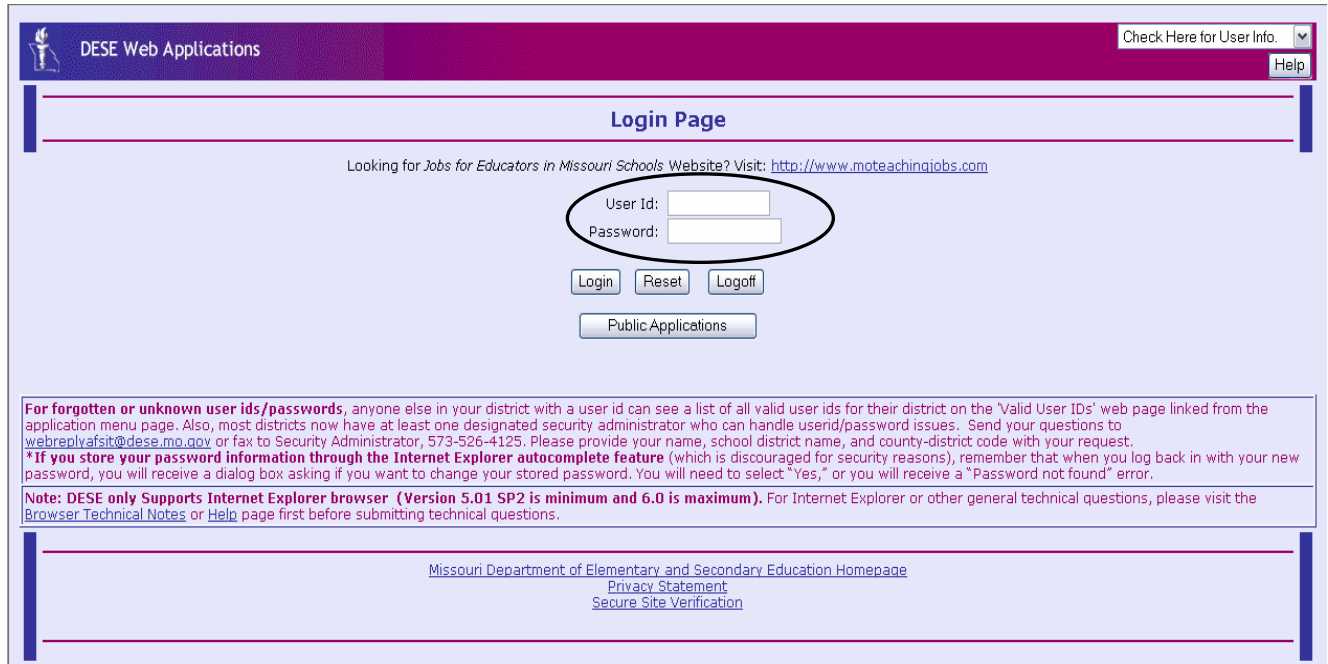
- **Warnings**—the Expenditure Report can be submitted with warning errors. However, the district should attempt to resolve all warning errors before the Expenditure Report is submitted. Districts may be required to provide an explanation on the comments page prior to DESE approval. Warnings are listed as a “W” in the Edit Messages list.
- **Year/Cycle list**—lists all Expenditure Report cycles


NAVIGATING THROUGH THE EXPENDITURE REPORT

- Data may be entered by more than one authorized person at a time.
- The Contact page will be the first page you are directed to each time you enter the Expenditure Report. You must complete the required information the first time you enter the Expenditure Report. After that, you will only make changes as needed. Click the  button to go to the Expenditure Report Details page.
- Core Data Personnel Detail page can only be accessed by entering the Core Data Personnel page and clicking on an underlined (hot linked) educator's name.
- Other Expenditure Report pages can be accessed by selecting from the drop down box in the upper right hand corner of the web page.
- Expenditure Report Detail page has two methods of navigating through the Expenditure Report:
 - Drop down box in the upper right hand corner of the web page or;
 - Menu at the bottom of the Expenditure Report Details page.
- There is a help button at the top right hand corner of each page which takes the user to a detailed help document.
- Some Expenditure Report pages may require the user to scroll left/right in order to view entire page. Changing the screen resolution to 1024 x 768 may help eliminate most page size issues.

LOGGING INTO THE EXPENDITURE REPORT

- Open your web browser and enter the URL (<http://dese.mo.gov>)
- Click 



DESE Web Applications Check Here for User Info. 

[Help](#)

Login Page


Looking for *Jobs for Educators in Missouri Schools Website*? Visit: <http://www.moteachingjobs.com>

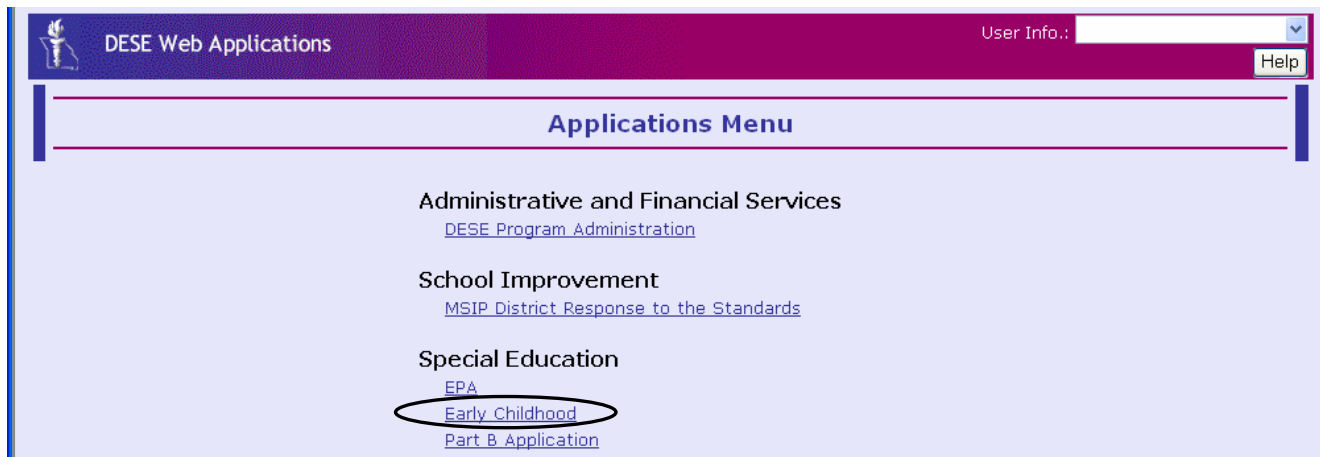
User Id:
Password:

For forgotten or unknown user ids/passwords, anyone else in your district with a user id can see a list of all valid user ids for their district on the "Valid User IDs" web page linked from the application menu page. Also, most districts now have at least one designated security administrator who can handle userid/password issues. Send your questions to webreplyafsit@dese.mo.gov or fax to Security Administrator, 573-526-4125. Please provide your name, school district name, and county-district code with your request.
***If you store your password information through the Internet Explorer autocomplete feature** (which is discouraged for security reasons), remember that when you log back in with your new password, you will receive a dialog box asking if you want to change your stored password. You will need to select "Yes," or you will receive a "Password not found" error.

Note: DESE only Supports Internet Explorer browser (Version 5.01 SP2 is minimum and 6.0 is maximum). For Internet Explorer or other general technical questions, please visit the [Browser Technical Notes](#) or [Help](#) page first before submitting technical questions.

[Missouri Department of Elementary and Secondary Education Homepage](#)
[Privacy Statement](#)
[Secure Site Verification](#)

- Log In with your **User ID** and **Password**.
- Click 



DESE Web Applications User Info.:

[Help](#)

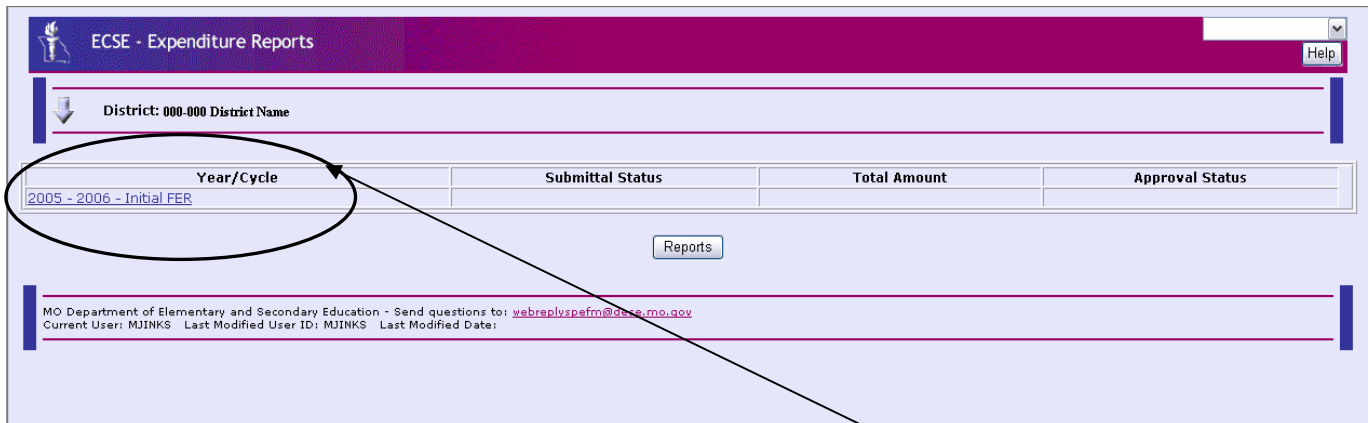
Applications Menu

Administrative and Financial Services
[DESE Program Administration](#)

School Improvement
[MSIP District Response to the Standards](#)

Special Education
[EPA](#)
[Early Childhood](#)
[Part B Application](#)

- The Applications Menu lists the specific Web system(s) to which this user has access. If you log in and do not see a system listed you feel you should have access to, please make sure a [Login System Request Form](#) was submitted by the district on your behalf.
- Click on the **Early Childhood** hyperlink under the **Special Education** header.



- ❖ The ECSE Year/Cycle List will be displayed. Click on the appropriate **Year/Cycle** hyperlink in the list to view an existing cycle. Note that each line displays the following:
 - **Submittal Status**—will be blank until the Expenditure Report has been submitted. Will display the date submitted and the User ID of individual submitting.
 - **Total Amount**—represents the **Total Amount Due District (ASBR amount Less ECSE Medicaid Revenue and plus or minus DESE Adjustment)**.
 - **Approval Status**—will display the approved date and User ID of DESE individual approving the Expenditure Report.

- ❖ The “Reports” button on this page is currently not active. To view your payment transmittals, please visit the DESE website at the following address: <http://www.dese.mo.gov/divadm/finance/FinancialRpt.html>

- ❖ Web page footer at the end of each web page displays the following information:
 - **E-mail address for submitting questions**
 - **Your User ID**
 - **Last Modified User ID**
 - **Last Modified Date**

PAGE BY PAGE INSTRUCTIONS

ECSE CONTACT

ECSE - Contact Help

District: 000-000 DISTRICT NAME Year: 2005-2006 Initial Expenditure Report Status: Not Submitted

Save

First Name: David Last Name: Smith
Email: dsmith@anyemail.com
Work Phone: [] [] [] Ext: []
Summer Phone: [] [] [] Ext: []
Fax: [] [] [] Ext: []
Address: [] [] [] [] [] []
City: [] [] [] Zip: [] [] []

Sending Districts		Children Served	Del
[]	[]	[]	X
[]	[]	[]	X
[]	[]	[]	X
[]	[]	[]	X
[]	[]	[]	X

Add More Lines

Referral from First Steps

Number of Referrals this fiscal year	0
Of that number, children found eligible for ECSE	0

December 1 ECSE Child Count 34 ECSE Unduplicated Child Count (end of school year) 34

Save Save and Continue Edits

COMPLETING THE “ECSE CONTACT” PAGE

The ECSE Contact Page will be displayed the first time the current year Expenditure Report is accessed. You **must** complete/update this page before the Expenditure Report can be accessed.

- The Name and Email address will be pre-populated with information from Core Data Screen 3. Update the **Contact Name** and/or **Email** if applicable.
- Enter **Phone/Fax numbers** and **Address**
- **Sending Districts** (see “Terminology” page for definition) section (if applicable)—ENTER:
 - **County/District Code** (the district name will display after entering County/District code)
 - The number of **Children Served** from that district as of December 1
- **Referrals from First steps:**
 - For the **Number of Referrals this fiscal year** enter the number of First Steps children referred to this ECSE program from July 1 through June 30.
 - Enter **Of that Number, children found eligible for ECSE**.
- **December 1 ECSE Child Count:**
 - The December 1 Child Count is automatically pulled from Core Data Screen 11
 - The number of **Children Served** from the sending districts will automatically be added to the serving district’s December 1 child count on this page for the sole purpose of calculating the serving district’s program maintenance supply amount. (The total number should not be used to update Core Data Screen 11). **NOTE: This section is different for St. Louis County**

School Districts. St. Louis County districts, including Special School District, should not add any students they are serving from other districts, as these students should have already been reported in the serving district's December childcount.

- **ECSE Unduplicated Child Count (end of school year):**
 - Enter the end of year unduplicated count of children served in the ECSE program
- Click the button to continue to other Expenditure Report pages.

ECSE EXPENDITURE REPORT DETAILS

ECSE - Expenditure Report Details
Help

District: 000-000 DISTRICT NAME Year: 2005-2006 Initial Expenditure Report Status: Not Submitted

ASBR Expenditures

	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1280 ECSE	\$102,834.64	\$34,292.03	\$39,600.59	\$3.60	\$1,716.09	\$0.00	\$178,446.95
2559 Transportation	\$0.00	\$0.00	\$0.00	\$42,654.32	\$1,908.23	\$0.00	\$44,562.55
Total ECSE Costs	\$102,834.64	\$34,292.03	\$39,600.59	\$42,657.92	\$3,624.32	\$0.00	\$223,009.50

ASBR Medicaid Revenue	\$0.00		Less ECSE Medicaid Reimbursement	<input type="text" value="0"/>
			Less DESE Adjustment	<input type="text" value="0"/>
			Amount Due District	\$223,009.50

ECSE Final Expenditure Report Expenditures

	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1280 ECSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2559 Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total ECSE Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Menu (Expenditure Detail)

Core Data Personnel Other Personnel Staff Mileage CSPD Extended School Year Supplies	Contractual Services Equipment Leases Operation of Plant Start-Up Costs Transportation
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Cost Per Child: \$6,559.10

MO Department of Elementary and Secondary Education - Send questions to: webpluspefm@desse.mo.gov
 Current User: MJINKS Last Modified User ID: MJINKS Last Modified Date: 10/5/2005

- ❖ This page displays the district's ASBR expenditures along with the ECSE expenditure details. The ASBR expenditure section will display zeros until the district's ASBR has been submitted. Districts may complete the Expenditure Report Detail pages prior to submitting their ASBR. The system will not allow the district to submit their ECSE Expenditure report until their ASBR data is available.

- ❖ Districts will not enter anything on this page **except** for the amount in the box next to **Less ECSE Medicaid Reimbursement**. All Medicaid monies generated by ECSE students either from direct services (OT, PT, S/L) or School District Administrative Claiming (SDAC) must be tracked and claimed as revenue on your Expenditure Report.
 - For direct services you need to claim the entire amount of Medicaid received for ECSE students.
 - **To calculate SDAC revenue, the district may use one of two formulas:**
 1. ECSE Population / Total District Population
 - or
 2. ECSE Medicaid Population / Total Medicaid Population

The district will then multiply this percentage by the amount of SDAC revenue received during the fiscal year. The amount yielded from this calculation should be reported on the EXPENDITURE REPORT.

- ❖ Data will appear in the "ECSE Final Expenditure Report Expenditures" section as expenditure details are entered in the other pages of the Expenditure Report.

- ❖ Complete the remaining Expenditure Report Pages (as applicable) in any order. The example pages are listed in alphabetical order for quick reference. You may access the other Expenditure Report pages by using the drop down box in the upper right hand corner of the page or on the Expenditure Report Details page only; there is a menu at the bottom of that page.

- ❖ The **Cost per Child** at the bottom of this screen will be automatically calculated based upon information entered into the expenditure report.
- ❖ Note: There is also a place for DESE to make adjustments for any inconsistencies in the information that the district cannot justify or that are not approvable

CONTRACTUAL

ECSE - Contractual Help

District: Year: 2005-2006 Initial Expenditure Report Status: Not Submitted

Contractual Services			
Approved Private Agencies	Number of ECSE Children	Total Cost	Del
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="button" value="X"/>

Independent Contractors			
Name	Type of Service	Number of ECSE Children	Total Cost
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/> <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/> <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/> <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/> <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/> <input type="button" value="X"/>

COMPLETING THE “CONTRACTUAL” PAGE

The Contractual Page consists of two separate sections:

- **Approved Private Agencies** (refers to contracted placements)
 - Use the drop down list to view each **Approved Private Agency**
 - Enter the **Number of ECSE Children** sent to this agency
 - Enter the total **Cost** for these ECSE children at this agency
 - Click if you need to add additional lines to this section
- **Independent Contractors** (refers to contracted services provided by individuals or agencies). Districts may employ contracted personnel as long as they meet the personnel standards in the State Plan.
 - Enter the **Name** of Independent Contractor
 - Enter the **Type of Service**
 - Enter the **Number of ECSE Children** served by this provider
 - Enter the **Total Cost**
 - Click if you need to add additional lines to this section
- **Save Data**—Click to save changes.
- **Edits**—Click the to review errors (if applicable)

Note: Districts are responsible for paying for the services provided by Missouri School for the Blind (MSB) and Missouri School for the Deaf (MSD) Parent Advisors as they are considered independent contractors and are not employed by MSB/MSD. The district paying for these services should claim their costs on this page of the Expenditure Report.

CORE DATA PERSONNEL

ECSE - Core Data Personnel
Help

District: 000-000 District Name
 Year: 2005-2006
 Initial Expenditure Report
 Status: Not Submitted

Sort by: SSN
Prev
Next
Save
Edits

Name	SSN	Position Code	FTE	ECSE Caseload	K Caseload	Total ECSE Salary	Total ECSE Benefits	Fund 1 (6150) Salary Amount	Fund 2 (6110) Salary Amount
SMITH, SUSAN E		60	0.8	9		\$23,120.00	3410.00		23,120.00
SMITH, SUSAN E		60		12					
JONES, MARY A		80	1	5		\$11,778.00	1489.00	11,778.00	
JONES, MARY A		80		8					
DOE, JOHN K		80	1	9		\$930.00	89.00	930.00	
DOE, JOHN K		80		12					
JOHNSON, SARA M		80	0.5	9		\$4,878.00	368.00	4,600.00	
JOHNSON, SARA M		80		12					
SMITH, KAREN J		60	0.77	28		\$26,476.25	4002.00		26,400.00
HONOR, DIANE V		60	0.8	5		\$30,304.80	4376.00		30,304.00
HONOR, DIANE V		60		8					
JONES, DAVID C		80	0.4	1		\$4,141.20	297.00	4,141.20	
DUNN, KAY M		80	0.4	1		\$3,800.00	265.00	3,800.00	

Prev
Next
Save
Edits

MO Department of Elementary and Secondary Education - Send questions to: wesbrpluspefm@desse.mo.gov
 Current User: MJINKS Last Modified User ID: LSNELLER Last Modified Date: 10/4/2005

COMPLETING THE EXPENDITURE REPORT “CORE DATA PERSONNEL” PAGE (displays only personnel coded on Core Data Screens 18 and 20 as ECSE) **ECSE staff should be updated on core data with end of year data (assignments, FTEs, caseloads, etc.)**

Multiple lines will be displayed if employee has more than one ECSE assignment. **The total ECSE Salary will be prorated on ECSE assignments less than 1.00 FTE.**

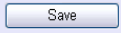



ECSE FTE CALCULATION:

FTE from Screen 18 x (ECSE instructional time without plan or travel time / all instructional time without plan or travel time) = ECSE FTE

Screen 18 FTE	Regular Term Salary	ECSE only Minutes	All Minutes	ECSE FTE	ECSE Salary
		(Do Not include Plan & Travel time)	(Do Not include Plan & Travel time)		
1.00	\$ 32,000	720	1200		
1.00	\$ 32,000	720	1200	0.6000	\$19,200.00

- The list of personnel may be sorted by **Name** or **Social Security Number**

Sort by: Name
 Name
 SSN

- Use drop down box to re-sort
- User must enter the following information for each employee:
 - **Total ECSE Benefits**
 - Enter the total benefits for the staff member. Remember to prorate the employee benefits if less than 1.00 F.T.E.
 - **Total Fund 1 (Non Certificated Salaries – Object Code 6150) Salary Amount**
 - Enter the Total Fund 1 Salary Amount (if applicable)
 - **Total Fund 2 (Certificated Salaries – Object Code 6110) Salary Amount**
 - Enter the Total Fund 2 Salary Amount (if applicable)
- Save Data—Click  to save changes.
- Click on  button (if applicable)
 - Resolve any Hard Errors (listed as an “E” in list)
 - Resolve any Warnings (listed as a “W” in list) if possible
- If there are more pages of data available, the  and/or  button will appear.
- Districts are encouraged to print the Expenditure Report Core Data Personnel page(s) before proceeding to the Expenditure Report Core Data Personnel Detail pages. Click on the staff member’s name to go to the Expenditure Report Core Data Personnel Detail page for that staff member. **Extra duty assignments must be reported on line 12 and a description of the extra duty must be provided on line 12a.**

CORE DATA PERSONNEL DETAIL

ECSE - Core Data Personnel Detail
Help

District: 000-000 DISTRICT NAME Year: 2005-2006 Revision Status: Not Submitted

Core Data Personnel


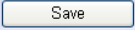

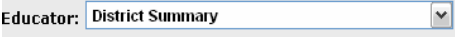

Educator: Smith, Susan E. 000-00-0000 Certification

Save

Personnel Reported on Core Data	No of Children with IEP	Total No. of Children	Staff FTE
A. Administrative Staff			
1. Special Education Administrator	<input type="text" value="0"/>		<input type="text" value="0"/>
2. Special Education Process Coordinator	<input type="text" value="0"/>		<input type="text" value="0"/>
B. Teachers			
1. Adaptive P.E.	<input type="text" value="0"/>		<input type="text" value="0"/>
2. ECSE Categorical Consultative Teacher	<input type="text" value="0"/>		<input type="text" value="0"/>
3. ECSE Centerbased Classroom Teacher	<input type="text" value="0"/>		<input type="text" value="0"/>
4. ECSE Hearing Impaired Classroom Teacher	<input type="text" value="0"/>		<input type="text" value="0"/>
5. ECSE Integrated Classroom Teacher	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
6. ECSE Itinerant / School Based Teacher	<input type="text" value="0"/>		<input type="text" value="0"/>
7. ECSE Itinerant / Traveling Teacher	<input type="text" value="0"/>		<input type="text" value="0"/>
8. ECSE Visually Impaired Classroom Teacher	<input type="text" value="0"/>		<input type="text" value="0"/>
9. ECSE / EC Classroom with ECSE Teacher	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
10. ECSE / Title I Classroom with ECSE Teacher	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
11. Extended Day Instructional Staff	<input type="text" value="0"/>		<input type="text" value="0"/>
12. Other Instructional Staff	<input type="text" value="0"/>		<input type="text" value="0"/>
12a. Description: <input style="width: 100%;" type="text"/>			
13. Substitute Teacher (Long Term)	<input type="text" value="0"/>		<input type="text" value="0"/>
C. Paraprofessionals			
1. Paraprofessionals (Classroom)	<input type="text" value="19"/>		<input type="text" value="1"/>
2. Paraprofessionals (Personal)	<input type="text" value="0"/>		<input type="text" value="0"/>
D. Additional Staff			
1. Audiologist	<input type="text" value="0"/>		<input type="text" value="0"/>
2. Diagnostic Staff (Educational diagnostician)	<input type="text" value="0"/>		<input type="text" value="0"/>
3. Diagnostic Staff (School Psychological Examiner)	<input type="text" value="0"/>		<input type="text" value="0"/>
4. Interpreter (Sign Language)	<input type="text" value="0"/>		<input type="text" value="0"/>
5. Nurse	<input type="text" value="0"/>		<input type="text" value="0"/>
6. Occupational Therapist	<input type="text" value="0"/>		<input type="text" value="0"/>
7. Orientation and Mobility Specialist	<input type="text" value="0"/>		<input type="text" value="0"/>
8. Other Pupil Support Personnel	<input type="text" value="0"/>		<input type="text" value="0"/>
8a. Description: <input style="width: 100%;" type="text"/>			
9. Physical Therapist	<input type="text" value="0"/>		<input type="text" value="0"/>
10. School Social Worker (Diagnostic)	<input type="text" value="0"/>		<input type="text" value="0"/>
11. School Social Worker (General)	<input type="text" value="0"/>		<input type="text" value="0"/>
12. School Social Worker (Related Service)	<input type="text" value="0"/>		<input type="text" value="0"/>
13. Speech / Lang. Therapist, School Based (no ECSE Teacher)	<input type="text" value="0"/>		<input type="text" value="0"/>
14. Speech / Lang. Therapist, Traveling (no ECSE Teacher)	<input type="text" value="0"/>		<input type="text" value="0"/>
15. Speech / Lang. Therapist (Diagnostician)	<input type="text" value="0"/>		<input type="text" value="0"/>
16. Speech / Lang. Therapist (Related Service)	<input type="text" value="0"/>		<input type="text" value="0"/>

Save

COMPLETING THE EXPENDITURE REPORT “CORE DATA PERSONNEL DETAIL” PAGE

- A separate Expenditure Report Core Data Personnel Detail page must be filled out for each staff member listed on the Expenditure Report Core Data Personnel page. Complete the following detail for each staff member’s assignment:
 - **Number of Children with IEP**
 - **Total Number of Children** with and without IEPs in the classroom. This field is only used for blended classrooms.
 - **Staff FTE**
- Positions listed as “Other” must have the corresponding **Description** field completed.
- Clicking on the  button will display that educator’s certification.
- Click on  button before selecting the next educator or leaving this page. You may use the drop down box to select another staff member on this page.
- Click on  button (if applicable)
 - Resolve any **Hard Errors** (listed as an “E” in **Edits** list)
 - Resolve any **Warnings** (listed as a “W” in **Edits** list) if possible
- A **District Summary** is available in the **Educator** drop down list.
 - Click on the  drop down list to select the **District Summary** (this list reflects a total of all data entered on this screen for all educators).
- The total FTE on the Expenditure Report Core Data Personnel Detail page must match the FTE on the Expenditure Report Core Data Personnel Page which comes from Core Data Screens 18 and 20. If the data does not match, you will get an  button.
- **Extra duty assignments must be reported on line 12 and a description of the extra duty must be provided on line 12a. Permitted extra duty assignments would include such things as testing and evaluations, but may not include routine paperwork or other normal duties associated with preparation for an upcoming school year or conclusion of a school year.**

EQUIPMENT

ECSE - Equipment
Help

District : 000-000 DISTRICT NAME Year: 2005-2006 Initial Expenditure Report Status: Not Submitted

Equipment - Unit Cost of \$1000 or more

Instruction				
Description (required)	Quantity	Unit Cost	Total Cost	Del
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>

Pupil Support (Assistive Technology)

Description (required)	Quantity	Unit Cost	Total Cost	Del
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>
<input style="width: 90%;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ <input style="width: 50px;" type="text"/>		<input type="checkbox"/>

Equipment is defined as items that are electrical or mechanical in nature or function and have a useful life of at least a year and cost of \$1,000 or more per unit. This definition includes the following type of items:

- ❖ equipment costing \$1,000 or more per unit,
- ❖ films or other audiovisual “sets” costing \$1,000 or more per unit; and,
- ❖ any other items such as “tests,” “kits,” “sets,” etc. which cost \$1,000 or more per unit; and which have a useful life of more than one year.

COMPLETING THE “EQUIPMENT” PAGE:

- **Instruction Equipment**
 - Enter the following information for each type of equipment:
 - **Description**
 - **Quantity**
 - **Unit Cost**
 - Click on if more lines are needed.
 - Click on beside line if an item should be deleted.
- **Pupil Support Equipment** (includes assistive technology and/or testing materials)
 - Enter the following information for each type of equipment:
 - **Description**
 - **Quantity**
 - **Unit Cost**
 - Click on if more lines are needed.
 - Click on beside the line if an item should be deleted.
- **Save Data**—Click to save changes.

EXTENDED SCHOOL YEAR (ESY)

ECSE - Extended School Year
Help

District: 000-000 District Name
 Year: 2005-2006
 Revision 1
 Status: Not Submitted

July/August			
A.	ESY Contractual Services	Number	Total Cost
1.	Children Served	42	\$16491.21
B. District Personnel			
1.	Children Served	51	
2.	Teachers	4	\$19602.96
3.	Related Services Providers	0	\$0
4.	Paraprofessionals	8	\$11580
5.	Other Personnel	0	\$0
5a.	Description		
Total			\$47,674.17
			\$0.00

June			
A.	ESY Contractual Services	Number	Total Cost
1.	Children Served	0	\$0
B. District Personnel			
1.	Children Served	0	
2.	Teachers	0	\$0
3.	Related Services Providers	0	\$0
4.	Paraprofessionals	0	\$0
5.	Other Personnel	0	\$0
5a.	Description		
Total			\$0.00
			\$0.00

MD Department of Elementary and Secondary Education - Send questions to: esey@doe.ms.gov
 Current User: OGBALLETT - Last Modified User ID: LONELLER - Last Modified Date: 3/7/2007

Most ESY occurs during the summer months and therefore will occur during two fiscal years. The Expenditure Report should include any expenditure **paid** in July and August prior to beginning a school year and any expenditure **paid** in June following that school year. Use the two charts displayed on the ESY page to break out those expenditures accordingly. Note: each section is separated into Contractual Services and District Personnel.

COMPLETING THE “EXTENDED SCHOOL YEAR” PAGE:

- **July/August ESY Contractual Services**
 - Enter the total **Number** of ECSE Children Served
 - Enter the **Total Cost**.
- **July/August District Personnel**
 - Enter the total **Number** of ECSE Children Served
 - Enter the **Number** of Teachers and the **Total Cost (Salaries) and Benefit Cost**
 - Enter the **Number** of Related Service Providers and the **Total Cost (Salaries) and Benefit Cost**.
 - Enter the **Number** of Paraprofessionals and the **Total Cost (Salaries) and Benefit Cost**.
 - Enter Other Personnel **Number** and the **Total Cost (Salaries) and Benefit Cost** (a description is required on line 5a).

- **June ESY Contractual Services**
 - Enter the total **Number** of ECSE Children Served
 - Enter the **Total Cost**.
- **June District Personnel**
 - Enter the total **Number** of ECSE Children Served
 - Enter the **Number** of Teachers and the **Total Cost**
 - Enter the **Number** of Related Service Providers and the **Total Cost**.
 - Enter the **Number** of Paraprofessionals and the **Total Cost**.
 - Enter Other Personnel **Number** and the **Total Cost** (a description is required on line 5a)
- **Save Data**—Click to save changes.

LEASES

ECSE - Leases
Help

↓ District: **000-000 DISTRICT NAME** Year: **2005-2006**

District	Lease / Lease Purchase	Type of Lease / Purchase	Length of Lease Term	Begin Date mm/dd/yyyy	End Date mm/dd/yyyy	Original Principal	Approved Amount per Year	Date Lease Received	Comments	View Previous Year of Lease
000-000	Lease	Office Equipment				\$	\$			Prior Years
000-000	Lease Purchase	Bus				\$	\$			Prior Years
000-000	Lease	Real Estate				\$	\$			Prior Years

MO Department of Elementary and Secondary Education - Send questions to: webrepliesefm@deese.mo.gov
 Current User: DGERLETT Last Modified User ID: DGERLETT Last Modified Date:

- ❖ A written request and prior approval is needed for all leases, lease purchases, or purchases in the areas of:
 - Real Estate
 - Buses
 - Office Equipment

- ❖ Send copies of all leases to DESE Special Education Funds Management Section. **Note:** only DESE staff will have the capability of entering lease information in the Expenditure Report.

- ❖ Districts may not lease one of their own buildings to the ECSE program.

- ❖ Office equipment is only approved for programs in separate facilities. We only reimburse for basic equipment.

OPERATION OF PLANT

ECSE - Operation of Plant
Help

District: 000-000 District Name Year: 2005-2006 Revision Status: Not Submitted

Operation of Plant Salaries			
Position	FTE	Salaries	Benefits
Custodian	<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Contracted Custodial Services	Total Cost
Contracted Custodial Services	\$ <input type="text"/>

Utilities	Total Cost
Utilities	\$ <input type="text"/>

Operation of Plant Supplies (Unit Cost of less than \$1,000)	Total Cost
Operation of Plant Supplies	\$ <input type="text"/>

Operation of Plant Equipment (Unit Cost of \$1,000 or more)			
Description	Quantity	Unit Cost	Total Cost
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	\$ <input type="text" value="0"/>

Other	
Description	Total Cost
<input type="text"/>	\$ <input type="text"/>

- ❖ **Existing school buildings:** Districts should not be charging Operation of Plant expenditures for classrooms that are part of one of their existing school buildings, such as using a room in an elementary building, or office space for a speech therapist, an itinerant teacher, or an evaluator. These buildings would have to be cleaned and heated even if space was not being used for the ECSE program.

- ❖ **Separate buildings:** Operation of plant expenditures are allowable if you provide ECSE services in a separate facility. These expenses may include salary and benefits for the custodian, utilities, and necessary supplies/equipment.

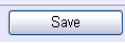
- ❖ **Separate shared buildings:** In some cases the ECSE program may be in a separate building shared with another program, such as early childhood; and, if so, a fair share FTE is prorated based upon the number of square feet or the number of occupied classrooms in the building being used by ECSE. Custodian costs for cleaning shared areas, such as cafeterias, gymnasiums, hallways, bathrooms **should not** be included in the calculation, as they would have to be cleaned/maintained even if the ECSE program was not in that location.

COMPLETING THE “OPERATION OF PLANT” PAGE:

NOTE: Gas, Oil and Electricity expenses should be reported on this page under “Operation of Plant Supplies”. This may produce an edit, which should be ignored.

NOTE: Postage costs should be reported on this page under “Other”.

- **Operation of Plant Salaries**—Enter the **FTE**, **Salaries** and **Benefits**
- **Contracted Custodial Services**—Enter the **Total Cost** for services
- **Utilities**—Enter the total **Cost** of utilities including telephone, water, sewer and trash.

- **Supplies**—Enter the total **Cost** of supplies including gas, oil and electricity. Ignore any edits that may be produced in association with the unit cost exceeding \$1000.
- **Equipment**—Enter the **Description**, **Quantity**, and **Unit Cost** for any item costing \$1,000 or more.
- **Save Data**—Click  to save changes.

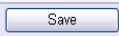
OTHER PERSONNEL

	FTE	Salary Amount	Benefit Amount
Secretaries	0.5	\$ 5687	\$ 1833.41
Substitute Teachers (Short Term)		\$ 30000	\$ 100
Substitute Paraprofessionals		\$ 10421.33	\$ 500

MO Department of Elementary and Secondary Education - Send questions to: webrepliespefm@dese.mo.gov
Current User: DGERLETT Last Modified User ID: LSNELLER Last Modified Date: 7/9/2007

Other Personnel (Non-Core Data) includes secretaries and short-term substitutes for teachers and paraprofessionals. You need to fill out the FTE, salary, and benefits. Salary amounts and benefits are reported as an aggregate and not for individuals.

COMPLETING THE “OTHER PERSONNEL” PAGE:

- **Secretaries**—Enter the total **FTE**, **Salaries** and **Benefits** in the appropriate cells.
- **Substitute Teachers (Short Term)**—Enter the total salaries in the **Salary Amount** cell and total benefits in the **Benefit Amount** cell.
- **Substitute Paraprofessionals**—Enter the total salaries in the **Salary Amount** cell and total benefits in the **Benefit Amount** cell.
- **Save Data**—Click  to save changes.

Professional Development (PD)

ECSE - CSPD

District: 000-000 District IITare Year: 2005-2006 Initial Expenditure Report Status: Not Submitted

Add More Lines Save

Activity		Location	
Other Activity		Other Location	
Total District Participants		Total ECSE Participants	
Total Participant Cost (ECSE Only)	\$	Activity Date	
Total Reimbursed Expense (ECSE Only)	\$		
Total Supplies (District Sponsored and ECSE Only)	\$		

Del X

Activity		Location	
Other Activity		Other Location	
Total District Participants		Total ECSE Participants	
Total Participant Cost (ECSE Only)	\$	Activity Date	
Total Reimbursed Expense (ECSE Only)	\$		
Total Supplies (District Sponsored and ECSE Only)	\$		

Del X

Activity		Location	
Other Activity		Other Location	
Total District Participants		Total ECSE Participants	
Total Participant Cost (ECSE Only)	\$	Activity Date	
Total Reimbursed Expense (ECSE Only)	\$		
Total Supplies (District Sponsored and ECSE Only)	\$		

Del X

Activity		Location	
Other Activity		Other Location	
Total District Participants		Total ECSE Participants	
Total Participant Cost (ECSE Only)	\$	Activity Date	
Total Reimbursed Expense (ECSE Only)	\$		
Total Supplies (District Sponsored and ECSE Only)	\$		

Del X


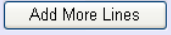
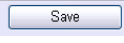
Add More Lines Save

- ❖ All out of state activities must have prior approval from the Early Childhood Special Education supervisor. Please submit requests with sufficient time for approval prior to activity.
- ❖ ECSE funds **cannot** be used for college coursework.
- ❖ Each PD activity has three (3) separate cells where costs can be entered. Each of these cells represents a different expense. Please see definitions for each expense in the instructions below.

COMPLETING THE “PD” PAGE:

The following information must be completed for each PD activity:

- **Activity**—use drop down box to select from the frequently used list of PD activities
- **Location**—use drop down box to select from list of locations
- **Other Activity**—use this list to only report other activities not listed in drop down box
- **Other Location**—use only if the location is not listed in the drop down box

- **Total District Participants**—enter the total number of district staff attending the activity whether ECSE or Regular Education staff.
- **Total ECSE Participants**—of the **Total District Participants**, enter the number of ECSE personnel attending
- **Activity Date**—enter the date of activity
- **Total Participant Cost (ECSE only)**—only the portion of the cost for ECSE personnel can be reimbursed (this is usually the registration fees, etc. for workshop/conference)
- **Total Reimbursed Expense (ECSE)**—enter the total travel costs (hotel, mileage, etc.)
- **Total Supplies (District Sponsored and ECSE only)**—list any supplies needed for a district sponsored ECSE PD activity.
- **Deleting an activity already entered**—click on the  button on the right side of that activity.
-  **button**—used to add more Activities if needed
- **Save Data**—Click  to save changes.

STAFF MILEAGE

The screenshot shows a web application titled "ECSE - Staff Mileage". At the top, there is a navigation bar with a logo on the left and a "Help" button on the right. Below the navigation bar, a status bar displays "District: 000-000 District Name", "Year: 2005-2006", "Revision", and "Status: Not Submitted". The main content area is titled "Staff Mileage" and contains a table with three rows for "Instructional Staff Mileage", "Ancillary Staff Mileage", and "Administrative Staff Mileage". Each row has a "Service Cost" column with a dollar sign and an input field. A "Total Cost" row is at the bottom of the table, also with a dollar sign and an input field. Below the table is a "Save" button. At the bottom of the page, there is a footer with contact information for the MO Department of Elementary and Secondary Education, including an email address and user information.

	Service Cost
Instructional Staff Mileage	\$ <input type="text"/>
Ancillary Staff Mileage	\$ <input type="text"/>
Administrative Staff Mileage	\$ <input type="text"/>
Total Cost	\$ <input type="text"/>

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Current User: DGERLETT Last Modified User ID: DGERLETT Last Modified Date: 2/21/2006

- ❖ Instructional Staff mileage may be paid for traveling speech/language therapist or an itinerant teacher. Ancillary Staff mileage may include an educational diagnostician, nurse or social worker. Administrative Staff mileage may be claimed for the ECSE director or process coordinator.
- ❖ On this page you need to fill in the total cost for the year. You will get an edit button if you don't have any traveling personnel listed on the Expenditure Report Core Data Personnel Detail pages.
- ❖ **Student transportation costs, including transportation provided by parents/guardians, should not be listed on this page. These costs must be reported on the "Transportation" page of the Expenditure Report.**

COMPLETING THE "STAFF MILEAGE" PAGE:

- **Instructional Staff Mileage**—Enter the total **Service Cost**
- **Ancillary Staff Mileage**—Enter the total **Service Cost**
- **Administrative Staff Mileage**—Enter the total **Service Cost**
- **Save Data**—Click to save changes.

STARTUP COSTS

ECSE - Start Up Costs Help

District: 000-000 District Name Year: 2005-2006 Revision Status: Not Submitted

Start Up Costs (\$7500 maximum supplies & equipment combined per classroom and \$1200 to support new itinerant positions)

	Rate	Number of Children	Max. Allowable Costs
Number of New Classrooms	\$7,500.00	0	\$0.00

Maximum Allowable Cost Expenditure Detail

Supplies (unit cost of less than \$1,000)	\$0
Equipment (unit cost of \$1,000 or more)	\$0
Total Supplies and Equipment	\$0.00

	Rate	Number of Children	Max. Allowable Costs
Number of New Itinerant Positions	\$1,200.00	0	\$0.00

Maximum Allowable Cost Expenditure Detail

Supplies (unit cost of less than \$1,000)	\$0
Equipment (unit cost of \$1,000 or more)	\$0
Total Supplies and Equipment	\$0.00

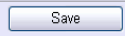
District Justification:

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- ❖ Startup costs are for supplies and equipment, including instructional materials for new classrooms or itinerant positions. The startup cost for new classrooms is \$7,500 and for new itinerant positions is \$1,200.
- ❖ Before hiring additional staff or adding classrooms make sure student numbers justify opening a new classroom. Make sure existing classrooms are full and use the same decision making criteria as you would for the K-12 population. Contact ECSE Supervisor for guidance in program planning since they have the most recent information on research based models and what is effective.
- ❖ Keep track of whether the start-up costs were spent on supplies or equipment and report them accordingly on the Startup Costs page.
- ❖ Startup costs can only be claimed in the year classroom, item or position was added. No carryover of funds will be allowed.

COMPLETING THE “START UP COSTS” PAGE:

- **New Classrooms**
 - Start Up Costs for new classrooms:
 - Enter the **Number of new Classrooms**
 - Enter the **Number of Children** assigned to that classroom

- Maximum Allowable Cost Expenditure Detail (totals of these two numbers cannot exceed the calculated **Max. Allowable Costs**)
 - Enter the total **Cost** of Supplies
 - Enter the total **Cost** of Equipment
- **New Itinerant Positions**
 - Number of New Itinerant Positions:
 - Enter the **Number of Itinerant** Positions
 - Enter the **Number of Children** assigned to this position
 - Maximum Allowable Cost Expenditure Detail (all items cannot exceed the calculated **Max. Allowable Costs**)
 - Enter the total **Cost** of Supplies
 - Enter the total **Cost** of Equipment
- **Justification**—Enter the **District Justification** for all new itinerant positions and/or classrooms.
- **Save Data**—Click  to save changes.

SUPPLIES

ECSE - Supplies
Help

: 000-000 DISTRICT NAME
District: 000-000 DISTRICT Year: 2005-2006 Revision 1 Status: Not Submitted

Add More Lines Instr.
Save
Edit

Supplies - Unit Cost of Less than \$1000 \$2,475.00

Program Maintenance

Instruction	Quantity	Unit Cost	Total Cost	Del
Description (required) Program Maintenance Supplies	1	\$ 2475	\$2,475.00	X
		\$		X
		\$		X
		\$		X
		\$		X
		\$		X

Pupil Support (Assistive Technology)

Description (required)	Quantity	Unit Cost	Total Cost	Del
WPPSI-III	1	\$ 500	\$500.00	X
		\$		X
		\$		X
		\$		X
		\$		X
		\$		X

Add More Lines Supp.
Save

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 Current User: DGERLETT Last Modified User ID: DGERLETT Last Modified Date: 7/12/2007

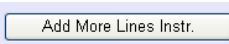
❖ **Program Maintenance Amount for Supplies**

- The program maintenance amount for supplies is calculated and appears on this page in the upper right hand corner of this page. This amount for supplies and materials is calculated by using the December 1 child count and multiplying by \$75. Even though this money is calculated using the child count, it is not meant to be a per child expenditure. You need to plan and spend this money wisely. It should be used for all instructional and ancillary materials needed to run the program, including testing/evaluation supplies. A portion of this money should be used to replace items needed for existing classrooms on a rotating basis, such as furniture/bookshelves/ or cubbies, etc.
- **Enter amount of Program Maintenance spent on the first line. Enter total cost for Program Maintenance in the “Unit Cost” column. This may generate a warning indicating the unit cost must be below \$1,000. This warning should be ignored for your Program Maintenance entry.**
- Unspent Program Maintenance amounts DO NOT CARRY OVER from year to year.

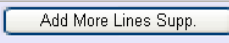
- ❖ **Additional Supplies**—any instructional or pupil support items (including Assistive Technology) exceeding your district’s program maintenance amount needs to be listed separately. Your district needs to keep documentation to justify the unique circumstances or need for any item that exceeds your district’s program maintenance amount. If the items on this section appear to be items that should have been purchased as program maintenance they will not be approved.

COMPLETING THE “SUPPLIES” PAGE:

- **Instruction**

- Enter the **Description**
- Enter the **Quantity**
- Enter the **Unit Cost**
- Add more lines if needed by clicking on the  button

- **Pupil Support**

- Enter the **Description**
- Enter the **Quantity**
- Enter the **Unit Cost**
- Add more lines if needed by clicking on the  button

- **Click**  to save changes.

- **Use the**  **button to delete previous entries**

TRANSPORTATION

ECSE - Transportation
Help

District: 000-000 District Name Year: 2005-2006 Revision Status: Not Submitted

Allowed Transportation Salaries

Position	FTE	Salaries	Benefits
Bus Driver	0	\$0	\$0
Bus Aide	0	\$0	\$0

Contracted Transportation

Contracted Transportation	\$	<input style="width: 100%;" type="text"/>
---------------------------	----	---

Transportation Supplies

Transportation Supplies	\$	<input style="width: 100%;" type="text"/>
-------------------------	----	---

Transportation Equipment (unit cost of at least \$1,000)

Description	Quantity	Unit Cost	Del
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$	<input type="checkbox"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$	<input type="checkbox"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$	<input type="checkbox"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$	<input type="checkbox"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$	<input type="checkbox"/>
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	\$	<input type="checkbox"/>
Total Cost			\$0.00

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- ❖ Districts should find the most cost effective way of providing transportation. When an ECSE student rides on an existing K-12 route, no costs should be charged to ECSE since the district would have had to incur those expenses anyway.

- ❖ Allowable ECSE transportation costs include:
 - **Salaries and benefits** of bus drivers and aides,
 - **Supplies and equipment**, such as fuel, oil, parts, safety seats, etc. ECSE only reimburses safety restraints for the number of seats necessary to transport ECSE children.
 - **Contractual Transportation** includes:
 - Dedicated ECSE routes: amount of the contract.
 - Contracted Pre-K – 12 Routes: prorated contract amount according to number of students, number of miles, or number of routes.
 - Individual routes (usually with parents)


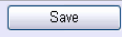
- ❖ If districts need to lease or lease purchase school buses for ECSE, prior approval is needed. A bus request form must be completed. Upon approval, copies of all bus leases or lease purchases must be submitted to the Special Education Funds Management section. Buses paid 100% with ECSE funds must be 100% dedicated to ECSE usage – even after they are paid for.

- ❖ Transportation costs related to ECSE must be reported on the ASBR in expenditure function code 2559. This expenditure code is defined as: “The expenses incurred transporting early childhood special education (ECSE) students to/from school or school related activities”. The district has a responsibility to identify allowable transportation costs and insure they are correctly coded in the district accounting system. The ultimate goal is for the district to separate ECSE transportation costs from K-12 transportation costs and

code both in the appropriate manner. This means that some costs may have to be apportioned to reflect the appropriate transportation program. Districts must submit documentation of method used when ECSE costs are apportioned in order that DESE can determine some level of reasonableness. Districts must insure that K-12 transportation costs are not embedded in any manner in ECSE transportation costs.

COMPLETING THE “TRANSPORTATION” PAGE:

NOTE: For purposes of this section, the term “FTE” means the actual number of bus drivers and aides employed for ECSE routes, regardless of the number of hours worked.

- Allowed Transportation Salaries:
 - **Bus Driver**—Enter the total **FTE**, **Salaries** and **Benefits** for all ECSE bus drivers.
 - **Bus Aide**—Enter the total **FTE**, **Salaries** and **Benefits** for all ECSE bus aides.
- **Contracted Transportation**—Enter the total **Contracted Transportation** amount
- **Transportation Supplies**—Enter the total **Transportation Supplies** amount
- **Transportation Equipment**—Enter the **Description**, **Quantity** and **Unit Cost**
 - Add more lines by clicking on the  button
- Click  to save changes.

EXPENDITURE REPORT DETAILS

ECSE - Expenditure Report Details

District: 000-000 District Name

Year: 2005-2006 **Revision** **Status: Not Submitted**

ASBR Expenditures

	6110 Certificated Salaries	6150 Non- Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1280 ECSE	\$310,123.28	\$75,634.93	\$100,033.78	\$81,074.49	\$12,319.96	\$0.00	\$579,186.44
2559 Transportation	\$0.00	\$0.00	\$0.00	\$71,860.66	\$4,087.89	\$0.00	\$75,948.55
Total ECSE Costs	\$310,123.28	\$75,634.93	\$100,033.78	\$152,935.15	\$16,407.85	\$0.00	\$655,134.99

ASBR Medicaid Revenue	\$118,541.00	Less ECSE Medicaid Reimbursement	\$ <input style="background-color: yellow;" type="text" value="25,000.00"/>
		DESE Adjustment	\$ <input type="text" value="0"/>
		Amount Due District	\$630,134.99

ECSE Final Expenditure Report Expenditures

	6110 Certificated Salaries	6150 Non- Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1280 ECSE	\$310,123.28	\$75,634.93	\$100,033.78	\$81,074.49	\$12,319.96	\$0.00	\$579,186.44
2559 Transportation	\$0.00	\$0.00	\$0.00	\$71,860.66	\$4,087.89	\$0.00	\$75,948.55
Total ECSE Costs	\$310,123.28	\$75,634.93	\$100,033.78	\$152,935.15	\$16,407.85	\$0.00	\$655,134.99

Menu (Expenditure Detail)

Core Data Personnel Other Personnel Staff Mileage CSPD Extended School Year Supplies	Contractual Services Equipment Leases Operation of Plant Start-Up Costs Transportation
---	---

Cost Per Child: \$7,279.28

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After all screens are completed, you should return to the Expenditure Report Details page to review the amounts. Click on the button (if applicable) to review any edits.

SUBMITTAL AND COMMENTS

ECSE - Submittal and Comments Help

District: 000-000 DISTRICT NAME Year: 2005-2006 Initial Expenditure Report Status: Not Submitted

District Comments:

DESE Comments:

Submitted By:
Submitted Date:

COMPLETING THE “SUBMITTAL AND COMMENTS” PAGE:

- **District Comments**—provides a space for school personnel to submit justification or additional information as needed/requested. Be sure to enter a date with your comments.
- **DESE Comments**--Provides a space for DESE staff to submit comments relating to the approval or disapproval of the Expenditure Report.
- Click button to save data entered or updated.
- Click button (if applicable)—all warning errors should be resolved if possible and all hard errors **must** be fixed.
- The button will be available only if the user has the authorization to submit and if all hard errors (if any) are fixed. If you have submitted the Expenditure Report in error, you should contact the Special Education Funds Management section for disapproval.

AMENDING THE EXPENDITURE REPORT

ECSE - Expenditure Reports Help

District: 000-000 District Name

Year/Cycle	Submittal Status	Total Amount	Approval Status	
2005 - 2006 - Revision 2	4/7/2006 - DGERLETT	\$58,000.00	4/7/2006 - DGERLETT	Revise
2005 - 2006 - Revision 1	4/5/2006 - DGERLETT	\$176,954.22	4/6/2006 - DGERLETT	
2005 - 2006 - Initial FER	2/9/2006 - JUNDERWO	\$186,954.22	3/20/2006 - DGERLETT	

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Current User: DGERLETT Last Modified User ID: DGERLETT Last Modified Date: 3/20/2006

- ❖ **DO NOT CLICK ON “REVISE” BUTTON UNLESS YOU INTEND TO REVISE YOUR EXPENDITURE REPORT.**
- ❖ **TO VIEW YOUR EXPENDITURE REPORT, CLICK ON THE APPROPRIATE YEAR IN THE YEAR/CYCLE COLUMN.**
- ❖ The Expenditure Report program is designed to allow a **maximum of four (4) cycles** each school year (no exceptions).
- ❖ If the Expenditure Report has been **submitted but not approved**—contact the Special Education Funds Management section and they can disapprove the cycle for district revisions and resubmission.
- ❖ If the Expenditure Report has been **submitted and DESE approved**—go to Cycle list and click **Revise**. Make any necessary adjustments and resubmit.
- ❖ Any changes to the district’s ASBR function codes “1280” and “2559” require changes to the Expenditure Report in order for the ASBR and Expenditure Report to align. If the Expenditure Report has been submitted and approved, the district must create a new ECSE cycle for updating.