

# Early Childhood Special Education (ECSE) Expenditure Guide

Division of Financial and Administrative Services  
Special Education Finance  
2010-11

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# TECHNICAL ASSISTANCE

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## **District County Codes 001 through 050, and 096-119**

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## **District County Codes 051 through 115**

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Sandy and John can assist with questions regarding completing and submitting your ECSE Expenditure Report. They can answer questions regarding how data is pulling onto your expenditure report, any edit messages you receive, and questions regarding submitting leases.

## **Fiscal Oversight**

Michael Dierking  
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Michael can assist with fiscal questions regarding allowable and non-allowable expenditures, capital costs, and Medicaid. Please contact Michael if you need to provide justification for an expenditure.

## **Programmatic Oversight**

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Ginger can assist with programmatic questions including caseload, LRE/placement, certification, appropriate testing, instructional and curriculum issues, professional development, Extended School Year requirements, and use of approved private agencies.

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# **PART I: Program Overview**

## BACKGROUND

While the Individuals with Disabilities Education Act (IDEA) requires a state that receives funding under the Act to assure a Free and Appropriate Public Education (FAPE) to children with disabilities ages 5-21, services for children three and four years of age have always been optional for states. In 1990, Missouri chose to extend its participation in the federal special education grant and provide FAPE to three and four year old children (and five year olds who are not Kindergarten eligible) with disabilities through the Early Childhood Special Education (ECSE) Program. This required mandating the program statewide. Pursuant to Section 162.700 RSMo; ECSE services are mandatory and program costs associated with these services are paid through state and federal appropriated funds. No local funds support this program due to a Missouri Supreme Court decision.

## FUNDING

In 1992, the Missouri Supreme Court ruled that if Missouri mandated services for the three and four year old population, it must reimburse the costs for these services (Rolla 31 School District v. State of Missouri, 837 SW2d 1). This began the state's obligation to supplement the federal grant with state appropriations. Funding is based on reimbursement for the prior year's expenditures. The State has seen a continued increase over the years in the costs associated with reimbursing school districts for the program/services provided to ECSE children. Below is a table outlining the increase in costs over the past several years compared to child counts.

	FY06	FY07	FY08	FY09	FY10
STATE	\$96,311,209	\$96,311,209	\$98,811,209	\$113,130,513	\$127,465,578
FEDERAL	\$20,264,722	\$18,765,463	\$28,168,933	\$21,400,450	\$21,700,040
<b>TOTAL</b>	<b>\$116,575,931</b>	<b>\$115,076,672</b>	<b>\$126,980,142</b>	<b>\$134,530,963</b>	<b>\$145,264,321</b>
CHILD COUNT	10,915	10,831	11,307	10,995	11,355

ECSE federal funds include the IDEA Section 619 (Preschool) grant and a portion of the IDEA Part B 611 grant.

## PROGRAM EFFICIENCY

While the state has attempted to control costs through the implementation of various limits (caseloads, etc), it is ultimately the district's responsibility to run a cost efficient and effective program. The various cost control measures that the state has implemented are described in the next section and throughout this guide.

The past few Legislative Sessions have dealt with very complicated fiscal issues. State revenues have not been stable and many difficult decisions were made to enact a balanced budget. Virtually every State Department made budget reductions and/or changes in their programs and services because of this. While ECSE was not one of those programs, all state funding will again be targeted for potential reductions and cost controls in upcoming years. Due to the increasing expenses of the ECSE program, it is anticipated that ECSE will continue to be closely scrutinized. The Division encourages districts to use as many of their own cost-saving measures as possible and make responsible decisions to implement their ECSE program.

## PROGRAM COST-SAVING MEASURES

The following cost-saving measures have been implemented by the State Department to help control the increasing cost of the ECSE program:

- Expenditure Report expenses are compared to the Annual Secretary of the Board Report (ASBR) expenses to ensure match
- Expenditure Report Personnel are compared to Core Data Personnel to ensure match
- Personnel Caseloads
- Equipment/Assistive Technology purchases must be Individualized Education Program (IEP) driven
- Computer/Printer Purchases limited to 1 per Administrator FTE every three years
- Professional Development Cap
- Program Maintenance Cap
- Start-Up Cap
- Prior Approval for Capital Outlay
- Formula Applied to Lease/Facility Reimbursement
- Bidding Requirements
- Identification of Unallowable Purchases

Districts should use their own cost-saving measures in addition to those mentioned above and make responsible decisions to implement their ECSE program.

## EXPENDITURE GUIDING QUESTIONS

Districts must ask themselves three questions before making ECSE purchases. If a district is unsure if an expenditure is allowable, they should contact the Fiscal Oversight Special Education Finance contact prior to making the purchase.

- **Is this an expenditure that has to occur in order for the ECSE program to exist?**  
The answer to this question should be yes. The district requires teachers, supplies, and equipment for the program to exist. However, some items are not necessary for the program to exist. For instance, a district would not need a washing machine in order to provide ECSE services.
- **Is this the most cost effective and efficient way to provide this service/program?**  
The answer to this question should be yes. For example, if the district is purchasing a Braille writer for a student, the district should obtain three bids and buy from the lowest bidder.
- **Is this an expenditure the district would have even if it did not have an ECSE program?**  
The answer to this question should be no. ECSE should not be paying for services that the district would have to provide even if there wasn't an ECSE program. For example, the district is purchasing new tables and chairs for the lunchroom. This is an expenditure that would occur whether or not the district had an ECSE program; therefore, the ECSE program should not be charged for any portion of the new tables and chairs.

These questions may not apply in all situations. If there is a case where they don't, contact the Fiscal Oversight Special Education Finance contact before proceeding with the purchase.

## NON-ALLOWABLE EXPENDITURES

Listed below are some examples of non-allowable expenditures through the ECSE program. However, districts may use “allotted” ECSE funds for these types of items. Allotted funds are set-aside for specific purposes and are not required to be itemized in the Expenditure Report (ER). For example, districts receive an allotment for program maintenance. If the district chooses to purchase snacks from the allotment, this is allowable. If the district chooses to pay stipends from their Professional Development allotment, this is also allowable since it is from their allotment. However, snacks and stipends would not be allowable as individual expenditures elsewhere in the ER.

### Allotted Funds

#### 1. Professional Development:

Teachers, administrators and other direct services staff (OT, PT, SLPs, Interpreters, etc) will be reimbursed up to \$300 per FTE for participation in professional development activities. Aides will be reimbursed up to \$150 per FTE. Part-time staff must be prorated based on these flat rate amounts. However, this amount does not have to be spent on an individual basis. The amount per FTE is only used as a basis for calculating an allowed amount. The district may choose to divide the money evenly or use the entire amount for a specific individual.

#### 2. Program Maintenance:

Program maintenance should be spent on supplies; instructional and ancillary materials needed to run the program. A portion of this money should be used to replace items needed for existing classrooms on a rotating basis, such as furniture, bookshelves, cubbies, etc. If the district would like to purchase iPads or other tablet devices for classrooms, the district may use program maintenance funds for those expenditures.

This amount is calculated by taking either the December 1 Child Count or the End of the Year Child Count (whichever is higher) and multiplying by \$75. It does not have to be spent on a per child basis. The district will be responsible for any portion of expenditures over the program maintenance amount.

Below are examples of non-allowable expenditures through the ECSE program. If a district is unsure about expenditures, they should contact the Fiscal Oversight Special Education Finance contact prior to making the purchase.

- Career Ladder
- Cell Phones/Blackberries
- DVD, VCR, TV
- ECSE Expenditures for five year olds who are kindergarten eligible
- Field Trips/Family Events
- Furniture
- Intercoms
- iPods/MP3 Players
- Student computers or iPads (unless IEP required)
- SmartBoards
- Legal Fees/Due Process
- Locks/Auto doors/security cameras
- Lunches

- Notary
- Out of Contract Work/Extended Year/Extra Duty (without direct student contact)
- Playground equipment/Tracks
- Praxis Testing
- Screening Costs
- Snacks
- Stipends
- Tuition Reimbursement
- Washers/dryers/refrigerators/dishwashers/microwaves

## **INTRO TO THE EXPENDITURE REPORT (ER)**

Districts will complete an ER at the beginning of each school year after the district's ASBR has been completed and submitted to obtain reimbursement for expenses incurred in the previous school year. The ER is available on the Department's Web Applications System. District personnel must be authorized representatives in order to complete the ER. To become an authorized representative, see the section "Completing the ER."

The ER is broken down by the following categories. This guide goes through each category and explains how to report the expenditures for that category.

- Login Page
- Applications Page
- Contact Page
- Expenditure Report Details Page
- Contractual Costs
- Core Data Personnel
- Equipment
- Extended School Year
- Leases
- Operation of Plant
- Other Personnel
- Professional Development
- Staff Mileage
- Start-Up Costs
- Supplies
- Transportation

The ER pulls data from two sources: the ASBR and Core Data/MOSIS. These items are explained in the following sections.

The ER will be available by August 1st of each year for districts to access. Districts should review the "Completing the Expenditure Report" section of this guide for more information on how to complete and submit the ER. The ER is due September 17<sup>th</sup> each year. Please note; if the district has not submitted an ASBR, they won't be able to submit their ER.

As the district enters information, they may notice a red edit button on the page. Hard Errors, listed with an "E", must be fixed in order to submit. Warnings, listed with a "W", must have a justification or are designed to call your attention to important information.

## ASBR

As previously mentioned, the ER will pull expenditures from the ASBR. Districts must code their ECSE expenditures to function codes 1280 and 2559.

- 1280 – All ECSE purchases except transportation
- 2559 – All ECSE transportation

Expenditures coded to 1280 include everything except those items related to transportation. Expenditures coded to 2559 include transportation costs, such as: bus driver, bus aides, bus mechanics, transportation supplies, transportation equipment, bus barns/lots, bus insurance, fuel, tires, etc.

Expenditures from both the ASBR and ER will be sorted into specific object codes. The object codes are:

- 6110 – Certificated Salaries
- 6150 – Non Certificated Salaries
- 6200 – Employee Benefits
- 6300 – Purchased Services
- 6400 – Supplies
- 6500 – Capital Outlay

Two “cheat sheets” have been created to help districts determine how expenditures are sorted into the above object codes once they are entered into the ER. These sheets are included as the ECSE ASBR Codes Sorted by Objects and ECSE ASBR Codes Sorted by Page Appendices in this guide, and are also located, respectively, at: <http://dese.mo.gov/divspced/Finance/documents/sef-ECSEcodesbyobject.pdf> and <http://dese.mo.gov/divspced/Finance/documents/sef-ECSEcodesbypage.pdf> .

The district must make sure that the total ASBR amount (1280 and 2559 expenditures) matches the total from the ER. The Division will allow up to a \$500 discrepancy. If the discrepancy is more than \$500 and can't be resolved, the lowest amount reported will be reimbursed.

Any changes in the ASBR to codes 1280 or 2559 require the district to revise the ER if it has already been submitted in order for the two to align. If the ER has already been approved, the district must create an ER revision in order to make corrections. If the ER has not been submitted or is in a “disapproved” status the district should make changes in the current open version of the ER and should not create a revision.

## CORE DATA

The ER will pull data from Core Data Screens 18 and 20, both of which are pre-populated through MOSIS.

The MOSIS files related to these screens are:

- Course Assignment
- Educator School
- Student Assignment

If personnel data is not pulling over into the ER, the district needs to go back to these MOSIS files and ensure everything is coded correctly. The district must report all activities in Core Data, including plan

time and case management time, even though plan and case management time minutes are **not** pulled over into the ER as part of the calculated FTE.

All ECSE personnel must have a Grade Level of PK and a Program Code of 17. There are specific Course Codes, Program Codes, Delivery Systems, and Caseloads that have to be used for ECSE as well. A “cheat sheet” has been created to assist districts with proper coding. This document is included as the Core Data Personnel Detail Appendix in this guide, and is also located at:

<http://dese.mo.gov/divspeced/Finance/documents/sefECSEcdpersonnel1-11.pdf>.

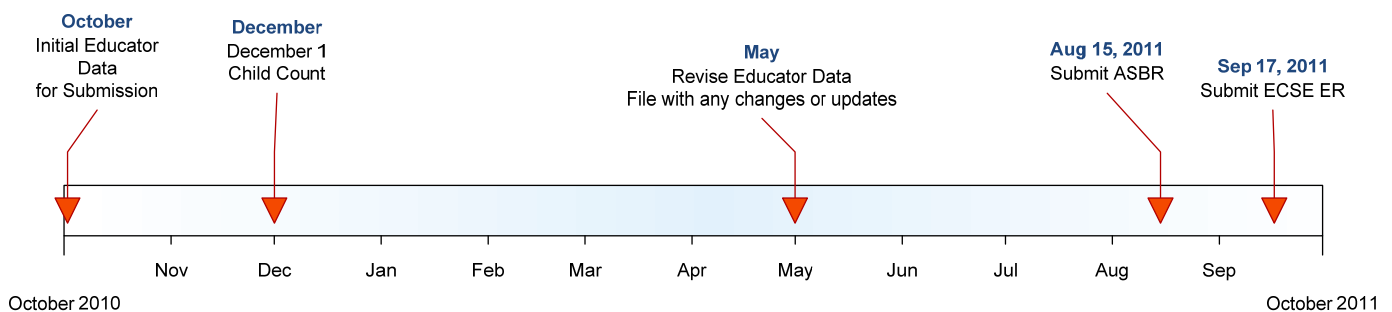
The following table outlines which MOSIS file the ECSE specific data is located in:

ECSE Data	MOSIS File
Course Code	Course Assignment
Position Code	Educator School and Course Assignment
Delivery System	Course Assignment
Caseload	Course Assignment and Student Assignment
Grade Level	Course Assignment
Program Code	Course Assignment

Salaries pulled from Core Data are matched to salaries entered into the ER. The Department will allow up to a \$500 discrepancy per individual. If the discrepancy is more than \$500, the district must go back and correct the salary amount or assignment minutes in ECSE assignments in Core Data if the entries are incorrect. If those entries are correct in Core Data, then the district must be able to justify their salary claim by providing appropriate comments in the ER.

## TIMELINE FOR DATA SUBMISSION

The timeline below is intended to be used as a guide to assist districts in tracking when various data and reports are due. All data have to be accurate and submitted on time in order for the data to pull correctly onto the expenditure report.



## REIMBURSEMENT PROCESS

Districts can get reimbursed for providing ECSE services to students with disabilities ages three, four, and five, but not yet kindergarten eligible. Reimbursement is based on the expenses reported in the ASBR and ER. The district is paid a year after the expenditures are incurred. For example, services provided in the 2010-11 school year will be reimbursed over the 2011-12 school year.

Reimbursement is based on specific funding requirements being met and is spread out over several months, depending upon when the ER is submitted. Reimbursement is typically scheduled as equal disbursements from October through June. However, if a district's ER has not been approved in time for a particular school payment, they will not receive funds until it has been approved in time for the next scheduled payment. The system is designed to "catch" the district up to where they would have been had the ER been approved in time for the October payment cycle.

Payments may consist of state funds, federal funds, or a combination of both. The Department determines what funds are available for the ECSE payment prior to the calculation. The payment system is designed to calculate using the first assigned fund (pool of money) and pay out until all funds are exhausted. If additional funds are needed, the system begins paying from the next assigned fund (pool of money). This calculation is performed in county/district code order. So, depending on the amount of funds available and where a district resides in the numeric list, all districts may not receive the same percentage from each fund. While the Department tries to pay from only one source (federal or state) each month, sometimes it must be split between federal and state funds due to the amount needed to pay all districts and the availability of funds. Therefore, the percentage of state vs. federal funds a district may receive in any given year is variable, depending upon the total amount claimed for ECSE statewide, the amount of appropriated funds, where the district lies on the county/district list, and the timeframe for when the ER was submitted.

Since a portion of these funds are federal, and they could possibly be used for salaries, staff may need to complete OMB Circular A87 Single Funding Certification and Time & Effort Log Forms. The OMB Circular A87 Single Funding Certification Form must be completed and signed whenever personnel are paid with federal funds and spend 100% of their time on ECSE activities. Completing the OMB Circular A87 Single Funding Certification Form will depend on how the district distributes their reimbursement amounts. For example, a district submits an ER with \$400,000 of costs in salaries. The total reimbursement to the district is \$900,000, of which \$180,000 are federal funds. If the district can document that the \$180,000 of federal funds did not go towards those salary expenses, then the district does not have to complete the OMB Circular A87 Single Funding Certification Form. If the district cannot document the disbursement of funds, then staff will need to complete this form. More information on OMB Circular A87 Single Funding Certification Forms is located at: <http://www.dese.mo.gov/divspped/Finance/FiscalMonitoring.html>.

Time and Effort Log Forms must be completed when staff have duties outside of ECSE and are paid in part with federal funds.

Payments will be coded as Revenue Code 5314 (State) or Revenue Code 5442 (Federal) in the monthly school payment transmittal.

## **CASELOADS**

The following table lists the caseload requirements for the ECSE program. These caseloads were revised for the 2010-11 school year to account for travel time and numerous site visits. There is only one exception to meeting caseload requirements. In the event a district has less than 12 students in the entire program and is unable to integrate non-disabled peers to reach the minimum caseload requirement, the Division will allow for a full-time FTE with prior approval by the Fiscal Oversight Special Education Finance contact. Caseloads are determined by the December 1<sup>st</sup> ECSE Child Count or the number of eligible ECSE unduplicated students served during the year, whichever is higher.

The ECSE caseloads document is also located at:

<http://dese.mo.gov/divspeced/Finance/documents/ECSECaseloadChanges.pdf>.

Position / Full Time Equivalent	Caseload / Class Size
Teacher of Center Based Self Contained Classroom	12-22*
Teacher of Integrated Classroom (formerly referred to as Reverse Mainstream. At least half of the children must have an IEP/qualify for ECSE)	12-22*
Itinerant Teacher (teachers who move from class to class within a facility or travel to other facilities).	12-22
Teacher of Severe/Low Incidence Classrooms	4-12*
Paraprofessional in ECSE Centerbased Self Contained Classroom or Integrated Classroom	12-22*
Paraprofessional in ECSE Severe/Low Incidence Classrooms	4-12*
Diagnostic Staff – for each position	160
Related Services Staff Employed by District (Occupational Therapist, Physical Therapist, Speech Therapist)	35-50
ECSE Dedicated Program or Process Coordinator (Administrator)	180
ECSE Secretary	180
Nurse (FTE can be increased if additional nursing needs are specifically addressed in IEPs).	175
Social Worker General Diagnostic Related Services	175 160 35-50

\*Based on two half day sessions.

### Occupational Therapists (OT), Physical Therapists (PT), Speech-Language Pathologists (SLP)

Some positions aren't easily categorized into these caseloads. For example, an itinerant SLP could fall into an itinerant teacher position or a related services staff position. The district needs to review the services being provided and determine the best fit. If an itinerant SLP is providing instructional type activities, the SLP should be coded as an itinerant teacher in core data (195500) and use a caseload of 12-22. If an itinerant SLP is providing therapy as a related service, the SLP should be coded as a related services staff and use a caseload of 35-50. Itinerant OTs and PTs can't be coded as itinerant teachers in core data because they are under a services code instead of an instructional code. Thus, OT and PTs should be coded as related services staff and use a caseload of 35-50. Keep in mind that the caseload for related services staff does take into account the number of sites and travel time. As long as the position is coded to Core Data correctly and the individual is meeting caseload and certification/licensure requirements for the selected position, they will be approved.

### Diagnostician Caseload

For each 160 students that are found eligible for the ECSE program, the district will be allowed 1.0 FTE per diagnostic specialty (OT, PT, SLP, Psych Examiner, Educational Diagnostician, etc). This means for every 160 students, the district may have a full-time diagnostician of each specialty.

If the district uses the team approach to diagnostic testing, the minimum caseload for a team of different diagnostic specialties is 160 students. For example, if the district uses an OT, SLP, and PT as a 3.0 FTE diagnostic team, the total minimum caseload for the team combined is 160. If the diagnostic team consists of duplicated specialties, the caseload increases as shown in the table below. The district may determine the types of specialties needed for the team; DESE does not have a restriction on how many and which specialties should make up a diagnostic team.

Examples:

Diagnostic Specialty	Minimum Caseload	Reason	Rationale for Caseload
OT, OT, OT, OT, Psych, Ed. Diag.	640	Duplicated Specialties on Team	4 Duplicates * 160 Students = 640
OT, SLP, PT, Psych	160	No Duplicated Specialties on Team	No Duplicates = 160 Students
SLP, SLP, PT, OT	320	Duplicated Specialties on Team	2 Duplicates * 160 Students = 320

Paraprofessionals

The district must meet caseload standards in order to add paraprofessionals to ECSE classrooms. If the IEP indicates a student needs a personal paraprofessional, the district does not need to meet any caseload standards, but the IEP must indicate the need for one-on-one assistance to add the personal paraprofessional.

For clarification regarding the minimum and maximum number of students for two half day sessions, one half day session and one full day session for center based, integrated, and low incidence classrooms, please refer to the tables below. For information regarding the allowable FTE for various caseloads, please refer to the caseload calculator worksheet found at <http://dese.mo.gov/divspced/Finance/ecseindex.html>.

Center Based or Integrated Classroom

Session	Minimum per session	Maximum per session
1 Half Day Session	12	22
1 Full Day Session	12	22
2 Half Day Sessions	6 per session (12 total per day)	11 per session (22 total per day)

Low Incidence Classroom

Session	Minimum per session	Maximum per session
1 Half Day Session	4	12
1 Full Day Session	4	12
2 Half Day Sessions	2 per session (4 total per day)	6 per session (12 total per day)

Severe/Low Incidence Classrooms

Severe/Low Incidence classrooms include the following disabilities:

- Orthopedic Impairment
- Visual Impairment
- Hearing Impairment
- Deaf/Blind
- Multiple Disabilities
- Traumatic Brain Injury
- Severe Disabilities (MO School for Severely Disabled Criteria)
- Autism
- Emotional Disturbance

Typically, the Young Child with a Development Delay (YCDD) diagnosis would not qualify for a low incidence classroom. However, if the student would meet the criteria for one of the identified low incidence disabilities indicated above, the district may place the student in the low incidence classroom.

### Integrated Classrooms

An integrated classroom consists of an ECSE teacher instructing both IEP and non-IEP students. The non-IEP students are brought into the classroom for peer interaction for the IEP students. Therefore, as long as the class consists of at least 50% IEP students, the ECSE program will pay all costs associated with that classroom.

A co-taught classroom (a classroom of IEP and non-IEP students taught by an ECSE teacher and non-ECSE teacher) is also considered an integrated classroom. The Division will reimburse the district for the ECSE portion if caseload standards are met. This would also require at least 50% of the students to have IEPs. The non-ECSE teacher would not be reimbursable through the ECSE program. For information regarding integrated coding, see the Core Data Personnel Detail Appendix in this guide and located at: <http://dese.mo.gov/divspeced/Finance/documents/sefECSEcdpersonnel1-11.pdf>.

The district can charge tuition for non-disabled students integrated into the ECSE classroom. However, since ECSE is paying for teacher and supplies of the ECSE integrated classroom, the tuition amount would have to be deducted from the ECSE expenditure report reimbursement amount. The district would need to indicate the amount of tuition collected in the comments section so Department staff can deduct before approving the expenditure report.

## **ECSE PERSONNEL**

All personnel must meet the certification/licensure requirements listed in the Missouri State Plan (State Regulations) located at:

[http://www.dese.mo.gov/divspeced/stateplan/documents/Regulation\\_VI\\_2010.pdf](http://www.dese.mo.gov/divspeced/stateplan/documents/Regulation_VI_2010.pdf).

## **STARTING AN ECSE PROGRAM**

Districts have several options when starting an ECSE program. They can choose to build a program in-house, collaborate with another school district, or contract with other preschool programs.

Services can be provided in a variety of placements, including in a regular Early Childhood (EC) setting, in an ECSE setting, a mixture of both EC and ECSE, in-home, residential facility, separate school, or through itinerant services.

While IDEA does not have specific standards that are required when establishing a program, districts must follow State Regulations implementing IDEA in regards to caseload and staff qualifications. Districts should also use this guide as a resource for implementing cost-saving measures. The program needs to be flexible to meet the services and supports outlined in each child's IEP. All expenditures must be reasonable and necessary to operate the ECSE program and meet the needs of students.

Districts may serve students in half-day or full-day sessions, four or five days per week. While reimbursement will be provided for either a four or five day program, districts need to ensure that caseload standards are met.

Instruction in ECSE programs mirrors effective instruction in any EC and special education program. Districts should reference the Frequently Asked Questions (FAQ) section on the Compliance web-page located at: <http://www.dese.mo.gov/divspeced/Compliance/Q&A/ECSE.html>.

Information on students transitioning into the ECSE program is located at: <http://www.dese.mo.gov/divspeced/FirstSteps/Transitionindexpg.htm>.

Information on ECSE educational environments is located at: <http://dese.mo.gov/divspeced/DataCoord/EdEnvironments.html>.

As with any program supported with federal funds, there are ECSE reporting requirements, called Early Childhood Outcomes (ECO). Information on ECO is located at: <http://dese.mo.gov/divspeced/ECOtraining.html>

Reimbursement is available for buses and copiers for the ECSE program. If purchasing these items, districts must submit the ECSE Capital Cost Purchase Agreement to the Division for prior approval. For more information, the agreement form is included as the ECSE Capital Cost Purchase Agreement Appendix in this guide and also located at: <http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>

Reimbursement is also available for facility leases, facility lease-purchases, facility purchases, new facility construction, and facility renovation. However, ECSE will not pay rent to a district for using their property to house the ECSE program. For more information on facility lease and/or purchase reimbursement, review the Lease/Facility Reimbursement section in this guide below and the ECSE Capital Cost Purchase Agreement included as the ECSE Capital Cost Purchase Agreement Appendix in this guide and also located at: <http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>.

## **LEASE / FACILITY REIMBURSEMENT**

Districts may seek reimbursement on facility costs for leases, lease-purchases, purchases, and new construction. However, a reimbursement formula will be applied to everything except leases.

### Leases

In order to seek reimbursement for facility leases, districts must submit a copy of the facility lease and a completed Lease Approval Form to the Division for approval. This form is included as the Lease Approval Form Appendix in this guide and also located at: <http://www.dese.mo.gov/divspeced/Finance/documents/sef-ECSElease.pdf>. This form must be completed for each lease and is due to the Division each year by June 30<sup>th</sup>. Districts leasing facilities are not required to submit the ECSE Capital Cost Purchase Agreement to the Division, only the Lease Approval Form. Again, the reimbursement formula will not be applied to leases.

### Lease-Purchase, Purchase, New Construction, Renovation/Expansion

In order to seek reimbursement for facility lease-purchases, facility purchases, new construction, and renovation, districts must submit the ECSE Capital Cost Purchase Agreement to the Division for prior approval. The ECSE Capital Cost Purchase Agreement is included as the ECSE Capital Cost Purchase Agreement Appendix in this guide and also located at: <http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>.

### Reimbursement Formula

Facility reimbursement is calculated based on an applied formula. The square footage amount allowed per student was established by taking the State Early Childhood Standard of 35 sq. feet per student, plus an add-on of 25 sq. feet per student for ancillary space. This formula will be applied to lease-purchases, purchases, and new construction. The formula will be applied at the beginning of the agreement and remain consistent over the eight year period unless the district experiences a significant increase in students.

There are four components used in the facility reimbursement formula:

- Number of Eligible Students (including IEP students and non-disabled integrated peers)
- Total Cost of the Proposed Facility
- District Cost per Square Foot
- State/Division Standard Square Foot per Student (60 sq ft/student)

The Reimbursement Formula is:

Eligible Count \* 60 sq. ft/student = **Amount of ECSE Reimbursable Space**

Total Facility Cost / Total Facility Square Footage = **Cost per Square Foot**

Amount of ECSE Reimbursable Space \* Cost per Square Foot = **ECSE Reimbursement Amount**

### Reimbursement Period

For facility lease-purchases, facility purchases, and new construction, the reimbursement will be amortized (reimbursed to the district) over a period of eight (8) years. For facility renovation, the reimbursement will be amortized (reimbursed to the district) over a period of four (4) years. Districts should NOT plan a building project based on the amount that the Division will reimburse through the ECSE program.

### Reimbursement Principles

The building should be constructed, renovated, and/or rented to accommodate the district's needs whether or not full reimbursement is available based on the standard reimbursement calculation. Reimbursement must go back into the ECSE program. However, districts are only required to put the reimbursement into Fund 4 if they have expenditures related to the ECSE portion of the facility. Otherwise, reimbursement may be coded to another Fund.

Districts may also use their Part B IDEA funds towards facility reimbursement as opposed to charging the ECSE program for these costs. However, using Part B IDEA funds for facilities requires prior approval.

This Capital Outlay Purchase Approval for Part B IDEA Funds form is located at:

[http://dese.mo.gov/divspeced/Finance/documents/CapitalOutlayPrior\\_005.pdf](http://dese.mo.gov/divspeced/Finance/documents/CapitalOutlayPrior_005.pdf).

**PART II:  
Completing  
the  
Expenditure  
Report  
(ER)**

## COMPLETING THE EXPENDITURE REPORT

This section explains the process of completing the ER with screen prints and step-by-step instructions. The beginning of each section has a description of the page, a screen print, and then instructions for completing the page. The ER is broken down by the following categories/pages:

- Login Page
- Applications Page
- Year/Cycle Page
- Contact Page
- Expenditure Report Details Page
- Contractual Costs
- Core Data Personnel
- Equipment
- Extended School Year
- Leases
- Operation of Plant
- Other Personnel
- Professional Development
- Staff Mileage
- Start-Up Costs
- Supplies
- Transportation
- Submittal Page

Please note the following before starting the ER process:

- Data may be entered by more than one authorized person at a time.
- The Contact page will be the first page the district is directed to each time the ER is accessed. This information must be completed the first time the ER is accessed. After that, only make changes as needed. Click the “Save and Continue” button to go to the Expenditure Report Details page to start entering data. Please note that the Contact Person’s name is automatically generated from the district’s screen 3, August cycle Core Data entry for the ECSE Contact. This information may only be changed by a district revision to screen 3, August cycle Core Data for the year being reported.
- There are two methods of navigating through the ER:
  - Drop down box in the upper right hand corner of the web page or;
  - Menu at the bottom of the Expenditure Report Details page.
- Some ER pages may require the user to scroll left/right in order to view the entire page. Changing the screen resolution to 1024 x 768 may help eliminate most page size issues.
- Core Data Personnel Detail page can only be accessed by entering the Core Data Personnel page and clicking on an underlined (hyper-linked) educator’s name.

# LOGIN PAGE

Go to the Department Web Applications at: <https://k12apps.dese.mo.gov/webLogin/login.aspx>.

The Department Web Applications Security Form must be completed for a district user to access the system. Click on “[Login Request Forms](#)”. This form will explain the various user access levels. The system requires a Special Education Level 3 to be able to submit on behalf of the district.

**Missouri**  
Department of Elementary  
& Secondary Education  
**Web Applications**

- ▶ FAQ
- ▶ Reset Password
- ▶ DESE Homepage
- ▶ Login Request Forms
- ▶ Browser Technical Notes
- ▶ Web Accessibility
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

**If you are a district or university:** Please use your current login and password and request Licensure access from your user manager. Do not sign up for a new userid and password.

**If you are an educator and do not have a userid:** Please click the link to sign up for a userid and password  
Click Continue to enter your userid and password to log into the system; and click on the Licensure System Educator Request Access link

**DESE Log In**

User Name:

Password:

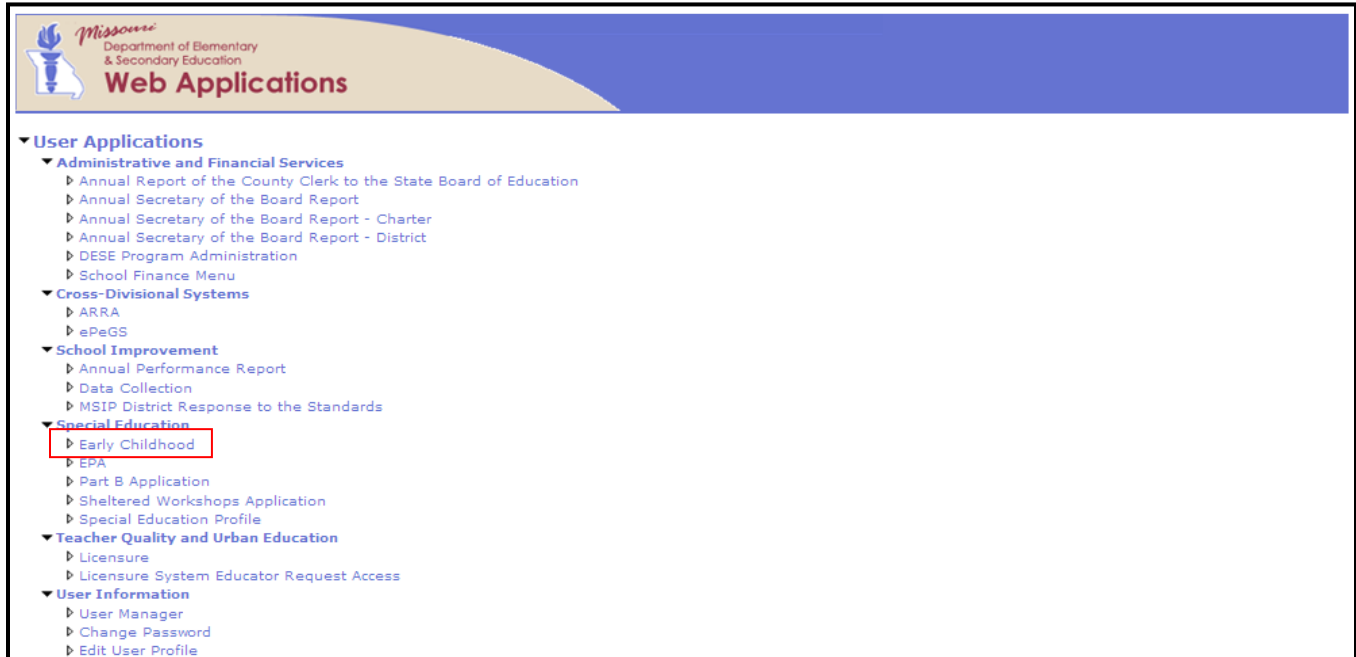
[Need a User ID](#)  
[Reset Password](#)  
[User Help?](#)

**For forgotten or unknown user ids/passwords:** You can reset your password by clicking the reset password button. If you are still having problems logging in, send your questions to [webapphelp@dese.mo.gov](mailto:webapphelp@dese.mo.gov) - please provide your name, user id, school district name, phone number and county-district code with your request.

Log into the system with the user id and password.

# APPLICATIONS PAGE

If the user does not see the Early Childhood option under Special Education, then they do not have the correct security level. The user will need to complete the Login Request Form to change the security level.



Select Early Childhood.

## YEAR/CYCLE PAGE

Select the appropriate year/cycle to open a new ER or make revisions to one already created. This information will display in the columns to the right of the year/cycle:

- **Submittal Status:** This column will be blank until the ER has been submitted. Once submitted, it will display the date submitted and the User ID of individual submitting. If the district has submitted the ER and later finds that the date information is blank, this indicates that the ER has been reviewed and disapproved. The district should check the submittal page for Department comments regarding the disapproval.
- **Total Amount:** This column represents the Total Amount Due District (ASBR amount Less ECSE Medicaid Revenue and plus or minus Department Adjustment).
- **Approval Status:** This column will be blank until the ER has been approved. It will display the approved date and User ID of the Department individual approving the ER.

The footer at the end of each page will display the following information:

- E-mail address for submitting questions
- User ID
- Last Modified User ID
- Last Modified Date

ECSE - Expenditure Reports

District:

ECSE ARRA funding should not be reported on the Expenditure Report

Year/Cycle	Submittal Status	Total Amount	Approval Status
<a href="#">2010 - 2011 - Initial FEB</a>			
<a href="#">2009 - 2010 - Initial FEB</a>			
<a href="#">2008 - 2009 - Initial FEB</a>			
<a href="#">2007 - 2008 - Initial FEB</a>	11/20/2008 - <input type="text"/>	\$1,718.88	11/20/2008 - <input type="text"/> <a href="#">Revise</a>
<a href="#">2006 - 2007 - Revision 1</a>		\$3,850.00	
<a href="#">2006 - 2007 - Initial FEB</a>	1/29/2008 - <input type="text"/>	\$3,850.00	1/29/2008 - <input type="text"/>
<a href="#">2005 - 2006 - Initial FEB</a>	1/24/2007 - <input type="text"/>	\$4,316.00	1/24/2007 - <input type="text"/> <a href="#">Revise</a>

MO Department of Elementary and Secondary Education - Send questions to: [webcxp@edms.mo.gov](mailto:webcxp@edms.mo.gov)  
Current User: JHAMPTON4 Last Modified User ID: SKLIETHE Last Modified Date: 1/24/2007

Districts will not enter any data on this page.

## CONTACT PAGE

The Contact page will be the first page the district is directed to each time the ER is accessed. This information must be completed in order for the district to proceed with the rest of the ER. After that, only make changes as needed. Click the “Save and Continue” button to go to the Expenditure Report Details page to start entering data.

ECSE - Contact

District: [redacted] Year: 2010-2011 Initial Expenditure Report Status: Not Submitted

Print this page Print All pages Save Edits

First Name: [redacted] Last Name: [redacted]  
Email: [redacted]  
Work Phone: [ ] [ ] [ ] Ext: [ ]  
Fax: [ ] [ ] [ ] Ext: [ ]  
Address: [ ]  
City: [ ] Zip: [ ]

Students Not Captured in MOSIS December 1 Child Count 0  
Number of classrooms in Shared Space 0  
Number of classrooms in Stand-Alone ECSE 0

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 0 ECSE Unduplicated Child Count (highest ECSE Count) 0

Save Edits

The name and email address will be pre-populated with information from Core Data Screen 3. If this information is incorrect, the district must update Core Data Screen 3 to change. Enter the phone number, fax number, and address of the district contact.

The Students Not Captured in MOSIS December 1 Child Count is a locked field. If the district has students that were not captured in the count, they must contact the Division in order to have this information entered. Please contact your district Special Education Finance contact found on page 2 of this guide.

Enter the Number of Classrooms in Shared Space and the Number of Classrooms in Stand-Alone ECSE Space. Stand-Alone ECSE Space is a facility where only ECSE services are provided (includes integrated classrooms with ECSE teachers). Shared Space is a facility where other programs are also offered other than ECSE (includes blended classrooms with non-ECSE teachers).

Enter the Number of First Steps Referrals and the Number of Children found Eligible for ECSE from those referrals. This is for referrals received from July 1 through June 30 of the year in which services were provided.

The December 1<sup>st</sup> ECSE Child Count will automatically pre-populate from Core Data Screen 11. The district does not have to do anything with this field. Enter the ECSE Unduplicated Child Count. This count is the highest number of ECSE unduplicated students served during the year. This number will be applied to caseloads and supplies if higher than the December 1<sup>st</sup> ECSE Child Count.

# EXPENDITURE REPORT DETAILS

This page displays the summary of the district's ASBR expenditures along with the ECSE expenditures. The ASBR expenditure section will display zeros until the district's ASBR has been submitted. Districts may complete the Expenditure Report Details pages prior to submitting their ASBR; however, the system will not allow the district to submit their ECSE ER until their ASBR data is available.

ECSE - Expenditure Report Details
MENU

---

District: ██████████
Year: 2010-2011
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	\$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
<b>Total ECSE Costs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

ASBR Medicaid Revenue	\$0.00	
		Less ECSE Medicaid Reimbursement <input style="width: 50px;" type="text" value="\$0.00"/>
		DESE Adjustment <input style="width: 50px;" type="text" value="\$0.00"/>
		Amount Due District \$0.00

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
<b>Total ECSE Costs</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Menu (Expenditure Detail)**

<a href="#">Core Data Personnel</a>	<i>Passed Edits</i>	<a href="#">Contractual Services</a>	<i>Passed Edits</i>
<a href="#">Other Personnel</a>	<i>Passed Edits</i>	<a href="#">Equipment</a>	<i>Passed Edits</i>
<a href="#">Staff Mileage</a>	<i>Passed Edits</i>	<a href="#">Leases</a>	<i>Passed Edits</i>
<a href="#">PD</a>	<i>Passed Edits</i>	<a href="#">Operation of Plant</a>	<i>Passed Edits</i>
<a href="#">Extended School Year</a>	<i>Passed Edits</i>	<a href="#">Start-Up Costs</a>	<i>Passed Edits</i>
<a href="#">Supplies</a>	<i>Passed Edits</i>	<a href="#">Transportation</a>	<i>Passed Edits</i>

Cost Per Child: \$0.00

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 the ER. If the district does not include ECSE staff in the risk pool or ECSE students in the eligibility count, SDAC revenue does not have to be deducted.

- For direct services, claim the entire amount of Medicaid received for ECSE students.
- To calculate SDAC revenue, the district may use one of three formulas:  
     ECSE Population / Total District Population, or  
     ECSE Medicaid Population / Total Medicaid Population, or  
     ECSE Teachers in Risk Pool / Total Teachers in Risk Pool
- 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 ER.

Data will appear in the “ECSE Final Expenditure Report Expenditures” section as expenditure details are entered in the other pages of the ER.

Complete the remaining ER Pages (as applicable) in any order. The pages can be accessed by using the drop down box in the upper right hand corner of any page of the ER or the links at the bottom of the Expenditure Report Details page.

After all expenditures are entered, the ASBR total will be compared to the ER total. The district is allowed a \$500 variance between the ER and the ASBR.

**If the variance is less than \$500, then:**

- If the ASBR is the higher amount, no action is needed.
- If the ER is the higher amount, the Division will do a positive adjustment.

**If the variance is more than \$500, then:**

- The district must find the difference to within at least \$500 (unless it's a capital cost expenditure)
- If the district can't find the difference to within at least \$500, the Division will pay the lesser amount from the ASBR or ER.
  - If the ASBR is less than the ER, the ASBR amount will be paid
  - If the ASBR is more than the ER, a negative adjustment will be applied

If the Department makes an adjustment, the district will see the amount on this page.

# CONTRACTUAL COSTS

The Contractual Page consists of two separate sections: Approved Private Agencies and Independent Contractors. All contractual costs feed into object code 6300.

Approved Private Agency expenditures refer to those expenditures incurred due to the placement of an ECSE student at an Approved Private Agency as directed on the IEP.

When placing a student outside of the district for services (the district is NOT providing the instruction/therapy), the district must use an approved private agency. The staff of the approved private agency must meet the Missouri State Plan (state regulations) certification requirements if serving ECSE students. Tuition must be prorated based on the ECSE services being provided. If the student is receiving both EC and ECSE services, the only time the EC portion of tuition can be charged to the program is when the student is receiving integration as part of their IEP goals.

If the district is providing services to a student at an off-site location (head-start, preschool, etc); the agency does not have to be approved through the Office of Special Education.

Independent Contractors refer to contracted services provided by individuals or agencies. Districts may contract with independent contractors as long as they meet the personnel standards in the State Plan.

Contractual Costs can also include things such as: interpreters, warranties, building insurance premiums, etc).

Districts may not charge other districts for ECSE services as the program is reimbursed 100% through the state.

ECSE - Contractual
MENU

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District: 
Year: 2010-2011
Initial Expenditure Report
Status: Not Submitted

Contractual Services			
Approved Private Agencies	Number of ECSE Children	Total Cost	Del
<input type="text"/>	<input type="text"/>	\$ 0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00	<input type="button" value="X"/>
Sub Total: \$0.00			
Total CS: \$0.00			

---

Independent Contractors			
Name	Type of Service	Number of ECSE Children	Total Cost
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="button" value="X"/>
Sub Total: \$0.00			
Total IC: \$0.00			
Grand Total: \$0.00			

Select the Approved Private Agency from the drop down list. Enter the Number of ECSE Children sent to this agency. Enter the total cost for these ECSE children at this agency.

Click on “Add More Lines CS” if additional lines are needed.

Enter the Name of the Independent Contractor. Enter the type of service. Enter the Number of ECSE children served by this provider. Enter the total costs for ECSE children utilizing this provider. Code interpreter costs under this section.

Click on “Add More Lines IC” if additional lines are needed.

Click Save.

## CORE DATA PERSONNEL

The Core Data Personnel page pulls staff coded as an ECSE Educator in MOSIS/Core Data into the ER. It displays a summary of the educator, the SSN, the Position Code, the FTE, the ECSE Caseload, the Kindergarten (K) Caseload, and the ECSE Salary. Personnel may be sorted by name or social security number. The district may also select the “go to” feature and choose a specific individual.

It is imperative that the district update their MOSIS/Core Data files at the end of the year in order for the most recent data to be uploaded into the ER. If the employee has more than one ECSE assignment, they will be listed on multiple lines. Please note that the most common coding problems involve program codes and delivery systems. Please see the Core Data Personnel Detail Appendix in this guide and also located at <http://dese.mo.gov/divspeced/Finance/documents/sefECSEcdpersonnel1-11.pdf> for proper coding instructions.

If the information that has pulled over from Core Data is not correct, the district needs to go back and review the minutes in the caseload and review regular term salary. The ECSE FTE that pulls from Core Data is calculated by taking the Screen 18 FTE \* (ECSE Instructional Time without plan or travel time divided by All Instructional Time without plan or travel time). By including plan or travel time, the FTE will be skewed and not represent an accurate portrayal of instructional FTE. The FTE is multiplied by the regular term salary to create the ECSE salary.

### ECSE FTE Calculator

A caseload calculator worksheet used to check caseload requirements has been included as the Caseload Calculator Worksheet Appendix of this guide and is also located at:

<http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>.

The district will be allowed a \$500 variance from the salary amount pulled from Core Data and the salary amount entered in the ER without justification.

The district must select each individual educator and complete the details page (explained in the next section of this guide).

ECSE - Core Data Personnel MENU

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District:  Year: 2009-2010 Initial Expenditure Report Status: Not Submitted

Core Data Personnel Details page must be completed for each staff person.

Sort by:    
 GO To:    Display all records on one page

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	Total Funds (Fund 1 + Fund 2)
<input type="text"/>							\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Subtotal</b>								\$0.00	\$0.00	\$0.00
<b>Grand Total</b>										\$0.00

Comment:

Personnel may be sorted by Name or Social Security. The district may also use the “Go To” function to search for a specific employee. Remember, the district must also complete the Core Data Details page on each person. Go to this page by clicking on the individual’s name.

Enter the benefits for each person. The benefits must be prorated if less than 1 FTE is reported.

Enter the salary for each person in the appropriate column. The amount entered will be compared to the amount pulled from Core Data. The district is allowed a \$500 variance without justification.

Fund 1 (6150) – Enter salaries for Non Certificated Personnel in this column

Fund 2 (6110) – Enter salaries for Certificated Personnel in this column.

Enter justification and/or additional information in the comment field.

Click Save.

# CORE DATA DETAILS

The Core Data Details page gives student numbers to ensure the district is meeting caseload requirements for each ECSE assignment. The district must complete this page for all personnel listed on the Core Data Personnel page. Please see the Core Data Personnel Detail Appendix in this guide and also located at <http://dese.mo.gov/divspced/Finance/documents/sefECSEcdpersonnel1-11.pdf> for proper coding instructions. The last column on the Core Data Personnel Detail document indicates where the ECSE personnel should be listed on this page.

ECSE - Core Data Personnel Detail
MENU

District: 
Year: 2009-2010
Initial Expenditure Report
Status: Not Submitted

Core Data Personnel
Late Hire  
Early Termination

Educator: DISTRICT SUMMARY Certification

Print this page
Print All pages
Save

Personnel Reported on Core Data	No. of Children with IEP	Total No. of Children	Staff FTE
<b>A. Administrative Staff</b>			
1. Special Education Administrator	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
2. Special Education Process Coordinator	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
<b>B. Teacher</b>			
1. ECSE Centerbased Self - Contained Classroom Teacher	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
2. ECSE Integrated Classroom Teacher	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
3. ECSE Low Incidence Classroom Teacher	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
4. ECSE Itinerant Teacher	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
<b>C. Paraprofessionals</b>			
1. Paraprofessionals - ECSE Centerbased Self-Contained or Integrated Classrooms	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
2. Paraprofessionals - ECSE Low Incidence Classrooms	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
3. Paraprofessionals - Personal	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
<b>D. Related Services</b>			
1. Audiologist	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
2. Diagnostic Staff - OT, PT, SP	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
3. Interpreter - Sign Language	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
4. Nurse	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
5. Related Services Staff - OT, PT, SP	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
6. Orientation and Mobility Specialist	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
7. School Social Worker - Diagnostic	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
8. School Social Worker - General	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
9. School Social Worker - Related Service	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
<b>E. Additional Staff</b>			
1. Adaptive P.E.	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
2. Extended Day Instructional Staff	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
3. Substitute Teacher - Long Term	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
4. Other Instructional Staff (describe below)	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
4a. Description: <input style="width: 90%; border: none;" type="text"/>			
5. Other Pupil Support Personnel (describe below)	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>	<input style="width: 40px;" type="text"/>
5a. Description: <input style="width: 90%; border: none;" type="text"/>			
<b>Total FTE</b>			<b>0</b>

Save

For each educator assignment, enter the number of children with an IEP, the total number of children (if a blended/integrated program), and the educator FTE in the appropriate line. The FTE should match the FTE pulled from Core Data.

Late Hire and/or Early Termination information is pulled from Core Data Screen 18 (populated through MOSIS).

If the itinerant SLP is providing instructional type activities, the SLP should be coded as an itinerant teacher (195500) and use a caseload of 12-22. If the itinerant SLP is providing therapy as a related service, the SLP should be coded as a related service staff and use a caseload of 35-50. Itinerant OTs and PTs can't be coded as itinerant teachers in core data because they are under a services code instead of an instructional code. Thus, OT and PTs should be coded as related services staff and use a caseload of 35-50. The caseload for related services staff does take into account the number of sites and travel time.

Extra duty assignments are reported under "Other Instruction Staff", and a description of the extra duty must be provided on the description line. Extra duty assignments must be associated with direct student contact and may not include routine paperwork or other normal duties associated with preparation for an upcoming school year or conclusion of a school year.

Positions that are not delineated on the Details page may be reported under "Other Pupil Personnel." The district must provide a description of the position.

Long-term substitute teachers are defined as teachers who are responsible for the education of students (there is no involvement from the original teacher of the classroom). The amount of time the original teacher is absent is not a consideration. These substitute teachers are entered into Core Data and coded as 195400, 60, the same as centerbased, integrated, itinerant, and severe/low incident teachers. Because long-term substitutes are considered the teacher of record for the class, they are required to have ECSE certification.

Short-term substitutes are teachers who are essentially filling in for a teacher who is not physically in the classroom, but still actively involved in and responsible for the education of the students (still provide lesson plans, grade papers, etc). The amount of time the original teacher is absent is not a consideration. These short-term substitute teachers are not entered into Core Data. Salary amounts and benefits for short-term substitutes are reported on the Other Pupil Personnel page. Short-term substitutes do not need to have ECSE certification.

Click Save.

## EQUIPMENT

Equipment is defined as items that have a useful life of at least one year and a cost of \$1,000 or more per unit.

Instructional equipment includes items purchased to assist in the delivery of instruction. Examples of equipment that would be entered under Instruction include:

- Assessment and evaluation kits
- Instructional software not related to a student
- Computers

Examples of equipment that would be entered under Pupil Support and Assistive Technology include:

- A prorated portion of a Student ID system
- A prorated portion of attendance software
- A prorated portion of IEP software
- Assistive Technology device – must be indicated in the IEP

All individualized equipment purchases must be IEP driven. All equipment costs feed into object code 6500.

Please note that all equipment items purchased with ECSE funds are the property of the district's ECSE program and as such are to remain with the program. When a student progresses to kindergarten, the equipment does not go with the student. If the equipment needs to remain with a particular student when he/she moves into kindergarten, the equipment needs to be purchased with IDEA Part B funds.

The district may purchase one computer (e.g. iPad, tablet, desktop, laptop) for every full-time Special Education Administrator and/or Special Education Process Coordinator FTE, every three years. A tablet or iPad must serve as a computer for the qualifying FTE. If the district does not have a full-time Administrator/Coordinator, one computer every three years will be allowed. If the cost of the computer is less than \$1,000, code it on the supplies page.

Warranties for equipment are allowable. However, they should be coded on the contractual page.

### District ECSE Program Closing

If a district's ECSE program is "closing" and the district is becoming a member of an ECSE cooperative, any equipment the district purchased with ECSE funds goes to the cooperative's fiscal agent. If the district withdraws from the cooperative, the equipment goes back to the district. If a district's ECSE program is "closing" and it is not becoming part of an ECSE cooperative, the district should contact the Department regarding disposal of equipment over \$1,000 per unit. These items may include buses/vehicles, modular units, etc.

### Cooperative Fiscal Agent Purchases

Equipment purchased by the fiscal agent and reimbursed through the ECSE program will remain with the fiscal agent as long as they operate the cooperative and should be used for ECSE students. If an ECSE student's IEP requires a particular piece of equipment that should remain with him/her when he/she moves into kindergarten, the domicile district must purchase the equipment with IDEA Part B funds.

### Cooperative Dissolving

If the ECSE cooperative disbands/dissolves, any tangible equipment purchased with ECSE funds will be kept with the fiscal agent that incurred the upfront cost of the item.

### Cooperative Changing Fiscal Agents

Any tangible equipment purchased with ECSE funds by the original cooperative fiscal agent must be transferred to the new fiscal agent.

For more information regarding ECSE Cooperatives, please see the ECSE Cooperative Fiscal Guidance Appendix in this guide.

ECSE - Equipment MENU Help

District: [REDACTED] Year: 2010-2011 Initial Expenditure Report Status: Not Submitted

Print this page Print All pages Add More Lines Instr. Save

**Equipment - Unit Cost of \$1000 or more**

Description (required)	Quantity	Unit Cost	Total Cost	Del
		\$		X
		\$		X
		\$		X
		\$		X
		\$		X

Sub Total: \$0.00  
Total Instruction: \$0.00

---

**Pupil Support and Assistive Technology**

Description (required)	Quantity	Unit Cost	Total Cost	Del
		\$		X
		\$		X
		\$		X
		\$		X
		\$		X

Sub Total: \$0.00  
Total Pupil Support and Assistive Technology: \$0.00  
Grand Total: \$0.00

Add More Lines Supp. Save

Enter the item description, quantity, and unit cost for allowable equipment purchases. All items must be \$1,000 or more per unit to be entered on this page.

If more lines are needed for either section, click on the “Add More Lines” button in that section.

Click Save.

# EXTENDED SCHOOL YEAR (ESY)

Most ESY occurs during the summer months and therefore will occur during two fiscal years. The ER 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.

ESY Personnel will not pull over into Core Data.

The screenshot shows a web-based form titled "ECSE - Extended School Year". At the top, it indicates "Year: 2010-2011" and "Initial Expenditure Report" with a status of "Not Submitted". The form is organized into two main time periods: "July/August" and "June".

**July/August Section:**

A. ESY Contractual Services		Number	Total Cost	Benefit Cost
1. Children Served		<input type="text"/>	\$ <input type="text"/>	
B. District Personnel				
1. Children Served		<input type="text"/>		
2. Teachers		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
3. Related Services Providers		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
4. Paraprofessionals		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
5. Other Personnel		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
5a. Description	<input type="text"/>			
<b>Total</b>			\$0.00	\$0.00

**June Section:**

A. ESY Contractual Services		Number	Total Cost	Benefit Cost
1. Children Served		<input type="text"/>	\$ <input type="text"/>	
B. District Personnel				
1. Children Served		<input type="text"/>		
2. Teachers		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
3. Related Services Providers		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
4. Paraprofessionals		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
5. Other Personnel		<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
5a. Description	<input type="text"/>			
<b>Total</b>			\$0.00	\$0.00

Under the July/August ESY Contractual Services Section:

- Enter the total Number of ECSE Children Served
- Enter the Total Cost

Under the July/August District Personnel Section;

- 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 for Other Personnel.

Under the June ESY Contractual Services Section:

- Enter the total Number of ECSE Children Served
- Enter the Total Cost

Under the June District Personnel Section:

- 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. A description is required for Other Personnel.

Click Save.

# LEASES

The lease page contains all the approved capital costs for the district. Capital costs include: facility leases, facility lease-purchases, facility purchases, new facility construction, facility renovation, bus/vehicle purchases, bus/vehicle leases, copier purchases, and copier leases.

The district must submit a copy of all facility, copier, and bus/vehicle leases to the Division for entry into the ER. The lease must be accompanied by the Lease Approval Form. These items do not require a Capital Cost Purchase Agreement as they are being leased and not purchased.

The district must complete a Capital Cost Purchase Agreement Form for prior approval on facility lease-purchases, facility purchases, new facility construction, facility renovation, bus/vehicle purchases, and copier purchases. These are purchases and not leases. The ECSE Capital Cost Purchase Agreement is included as the ECSE Capital Cost Purchase Agreement Appendix in this guide and is also located at: <http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>.

The funding formula for facility lease-purchases, purchases, and new construction is:

$$\begin{aligned} \# \text{ of ECSE students} + \text{Integrated non-disabled students in ECSE Classroom} &= \text{Eligible ECSE Students} \\ \text{ECSE Eligible Students} * 60 \text{ sq. feet per student} &= \text{ECSE Reimbursable Space} \\ \text{Total Cost} / \text{Total Square Footage} &= \text{Cost per Square Foot} \\ \text{ECSE Reimbursable Space} * \text{Cost per Square Foot} &= \text{ECSE Reimbursement Amount} \end{aligned}$$

Districts may not charge lease costs to the ECSE program for their own buildings. The lease/purchase amount does not have to match a corresponding expenditure in the ASBR.

The district will not input any data on this page. Once the ER is uploaded and ready for data entry, the capital outlay expenditures will be entered by the Division as they are received and approved.

The district must send a copy of facility, copier, and bus leases to the Division at the beginning of the year. Please fax to: (573) 526-6898, or mail to: Division of Financial and Administrative Services, Special Education Finance, PO Box 480, Jefferson City, MO 65102. All facility leases must contain the square footage and total lease cost. Please note that the district must send a copy of valid leases to the Department at the beginning of each year that the lease/lease purchase is in effect.

Click Save.

# OPERATION OF PLANT

Operation of Plant expenditures includes custodial and utility costs. Utilities include gas, oil, electric, phone, internet, water, sewer, trash, etc. These costs may be charged to the program for both stand-alone and shared facilities. However, when charging for a shared facility, the cost must be prorated.

For ECSE programs in stand-alone facilities with no other programs, all of the utilities and custodian costs may be charged to the ECSE program.

For ECSE programs in facilities with other programs/grades, a prorated portion of the utilities and custodian costs may be charged to the ECSE program. Costs may be prorated by one of the following formulas:

$$\begin{aligned} \# \text{ of ECSE Students} / \text{Total Students} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \\ \text{ECSE Sq. Footage} / \text{Total Sq. Footage} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \end{aligned}$$

Shared space (therapy rooms, offices, etc) may be included in the ECSE square footage; however, districts should not use outdoor space in the calculation.

The same percentage should be applied to supplies and equipment as used for the custodian and utilities.

Postage costs may be reported under "Other" on this page.

ECSE - Operation of Plant
MENU

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District: 
Year: 2010-2011
Initial Expenditure Report
Status: Not Submitted

**Operation of Plant Salaries**

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

**Contracted Custodial Services**

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

**Utilities**

Utilities 6300 (water, sewer, phone/fax, trash)	\$ <input type="text"/>
Utilities 6400 (gas, oil, electricity)	\$ <input type="text"/>

**Operation of Plant Supplies (Unit Cost of less than \$1,000)**

Operation of Plant Supplies	\$ <input type="text"/>
-----------------------------	-------------------------

**Operation of Plant Equipment (Unit Cost of \$1,000 or more)**

Description	Quantity	Unit Cost	Total Cost	Del
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	\$0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	\$0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	\$0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	\$0.00	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	\$0.00	<input type="button" value="X"/>

**Other**

Description	Total Cost	Del
<input type="text"/>	<input type="text"/>	<input type="button" value="X"/>

			X
			X
			X
			X

**Explanation of Prorated Costs**

Description

---

MO Department of Elementary and Secondary Education - Send questions to: [webreply@pefm@dese.mo.gov](mailto:webreply@pefm@dese.mo.gov)  
 Current User: JHAMPTON4 Last Modified User ID: JHAMPTON4 Last Modified Date:

Enter the FTE, Salary, and Benefits of the custodian, if applicable. If the ECSE program is in a shared facility, the cost must be prorated based on one of the formulas listed above under the summary section.

Enter the total cost for contracted custodial services, if applicable. If the ECSE program is in a shared facility, the contracted cost must be prorated based on one of the formulas listed above under the summary section.

Enter the total cost for utilities, if applicable. If the ECSE program is in a shared facility, the utility costs must be prorated based on one of the formulas listed above under the summary section. The same percentage used for custodial services should be used for utility costs.

6300 – water, sewer, phone/fax, internet, trash

6400 – gas, oil, electric

Enter the total cost for operation of plant supplies (cleaning supplies, paper towels, toilet paper, etc). These are expenditures with a per-unit cost of less than \$1,000. If the ECSE program is in a shared facility, the operation of plant supplies must be prorated based on one of the formulas listed above under the summary section. The same percentage used for custodial/utility services should be used for operation of plant supplies.

Enter the total cost for operation of plant equipment. These are expenditures with a per-unit cost of \$1,000 or more. If the ECSE program is in a shared facility, the operation of plant equipment must be prorated based on one of the formulas listed above under the summary section. The same percentage used for custodial/utility services should be used for operation of plant equipment.

Enter any other costs that can't be categorized into one of the sections above on these lines. Be sure to include a description for the cost (postage, printing, etc).

Click Save.

## OTHER PUPIL PERSONNEL

Other Pupil Personnel includes secretaries and short-term substitutes for teachers and paraprofessionals. Short-term substitutes are teachers who are essentially filling in for a teacher who is not physically in the classroom, but still actively involved in and responsible for the education of the students (still provide lesson plans, grade papers, etc). The amount of time the original teacher is absent is not a consideration. Secretaries and short-term substitutes are not entered into Core Data. Short-term substitutes do not need to have ECSE certification.

Secretary FTEs must meet minimum caseload standards. There are no caseload standards for substitutes.

Salary amounts and benefits are reported as an aggregate and not for individuals on this page.

A district does not have to have an administrator in order to claim a secretary.

The screenshot shows a web form titled "ECSE - Other Personnel" for the year 2010-2011. The form is for an "Initial Expenditure Report" with a status of "Not Submitted". It contains the following fields and buttons:

- Buttons: "Print this page", "Print All pages", "Save"
- Section: "Please enter any Non-Core Data personnel used for Early Childhood Special Education"
- Table with columns: "FTE", "Salary Amount", "Benefit Amount"
- Rows for: "Secretaries", "Substitute Teachers (Short Term)", "Substitute Paraprofessionals"

Enter the total FTE, salary, and benefits for all secretaries. The minimum caseload requirement for a full-time FTE is 180 students. These amounts are reported as aggregate totals if there is more than one FTE.

Enter the salary and benefit amount of all short-term substitutes for teachers.

Enter the salary and benefit amount of all short-term substitutes for paraprofessionals.

Click Save.

# PROFESSIONAL DEVELOPMENT

Teachers, administrators and other direct services staff (OT, PT, SLPs, Interpreters, etc) will be reimbursed up to \$300 per FTE for participation in professional development activities. Part-time staff must be prorated based on these flat rate amounts. However, this amount does not have to be spent on an individual basis. The amount per FTE is only used as a basis for calculating an allowed amount. The district may choose to divide the money evenly or use the entire amount for a specific individual.

Aides will be reimbursed up to \$150 per FTE. Part-time staff must be prorated based on these flat rate amounts. However, this amount does not have to be spent on an individual basis. The amount per FTE is only used as a basis for calculating an allowed amount. The district may choose to divide the money evenly or use the entire amount for a specific individual.

There are no restrictions on the PD the district chooses to provide (stipends, conferences, tuition reimbursement, praxis testing, etc) from their allotted amount. If the district exceeds their PD allotment, they will be responsible for any costs incurred over the allotment amount.

The screenshot shows a web-based form titled "ECSE - Professional Development". The header includes a logo, the title, a "MENU" dropdown, and a "Help" button. Below the header, there is a navigation bar with "District:" followed by a dropdown menu, "Year: 2010-2011", "Initial Expenditure Report", and "Status: Not Submitted". Below this are three buttons: "Print this page", "Print All pages", and "Save". The main content area contains a table with the following rows:

Max Allowed PD for Paraprofessionals (Position Code 80)	(0 * 150) = \$0.00
Max Allowed PD for Ancillary and Instructional Staff (Position Codes 10,30,60,70,75,90)	(0 * 300) = \$0.00
Amount of PD Expended for all staff (Paraprofessionals, Ancillary, and Instructional)	\$ <input type="text"/>
<b>Total Expended for PD</b>	<b>\$0.00</b>

At the bottom of the table is a "Save" button.

Enter the amount of PD expended for ECSE staff up to the allotted amount.

Click Save.

# STAFF MILEAGE

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.

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 ER.

Staff Mileage	
Instructional Staff Mileage	\$ <input type="text"/>
Ancillary Staff Mileage	\$ <input type="text"/>
Administrative Staff Mileage	\$ <input type="text"/>
<b>Total Cost</b>	\$ 0.00

Enter the total cost for instructional staff mileage.

Enter the total cost for ancillary staff mileage.

Enter the total cost for administrative staff mileage.

Click Save.

## START-UP COSTS

A new classroom can be created when the district has an increase from the prior year to the current year in either the December 1 Child Count or the End of the Year Count that meets the minimum caseload requirement. Before hiring additional staff or adding classrooms make sure student numbers justify opening a new classroom.

See the tables below for the minimum number of students required to start a new classroom.

### Center Based Classroom

Session	Minimum
1 Half Day Session	12 new IEP students total
1 Full Day Session	12 new IEP students total
2 Half Day Sessions	6 new IEP students per session (12 new IEP students total per day)

### Integrated Classroom

Session	Minimum
1 Half Day Session	12 new students total/ 6 must have IEP
1 Full Day Session	12 new students total/ 6 must have IEP
2 Half Day Sessions	6 new students per session/3 must have IEP (12 new students total per day/ 6 must have IEP)

### Low Incidence Classroom

Session	Minimum
1 Half Day Session	4 new IEP students total
1 Full Day Session	4 new IEP students total
2 Half Day Sessions	2 new IEP students per session (4 new IEP students total per day)

A district that previously contracted for ECSE services with a private agency or cooperative and is now starting a program in-house may utilize start-up funds even if they don't meet the required caseload. Start-up costs are for supplies and equipment, including instructional materials and furniture for new classrooms or itinerant positions. The start-up cost for new classrooms is \$10,000 and for new itinerant positions is \$1,200.

Keep track of whether the start-up costs were spent on supplies or equipment.

Start-up costs can only be claimed on the Expenditure Report the year immediately following the year in which the classroom or position was added. For example, if a district has an increase from 2009-10 to 2010-11 in either the December 1 Child Count or the End of the Year Count that meets the minimum caseload requirement, the start-up costs for new classrooms or itinerant positions must be claimed on the FY12 (September 2011) ECSE Expenditure Report. No carry-over of funds will be allowed.

ECSE - Start Up Costs MENU Help

District:  Year: 2010-2011 Initial Expenditure Report Status: Not Submitted

Print this page Print All pages Save

**Start Up Costs (\$10,000 maximum supplies & equipment combined per classroom and \$1200 to support new itinerant positions)**

Number of New Classrooms	Rate	Number of Children	Max. Allowable Costs
<input type="text"/>	\$10,000.00	<input type="text"/>	\$0.00

---

**Maximum Allowable Cost Expenditure Detail**

Supplies (unit cost of less than \$1,000)	\$ <input type="text"/>
Equipment (unit cost of \$1,000 or more)	\$ <input type="text"/>
Total Supplies and Equipment	\$0.00

---

Number of New Itinerant Positions	Rate	Number of Children	Max. Allowable Costs
<input type="text"/>	\$1,200.00	<input type="text"/>	\$0.00

---

**Maximum Allowable Cost Expenditure Detail**

Supplies (unit cost of less than \$1,000)	\$ <input type="text"/>
Equipment (unit cost of \$1,000 or more)	\$ <input type="text"/>
Total Supplies and Equipment	\$0.00

New Classrooms		
	Child Count	End of Year Count
Year 2010-2011	0	0
Year 2009-2010	3	0
Year 2008-2009	1	0
<b>Total</b>	<b>4</b>	<b>0</b>

District Justification:

Save

For New Classrooms:

- o Enter the Number of New Classrooms
- o Enter the Number of Children assigned to that classroom
- o Enter the Total Cost of Supplies
- o Enter the Total Cost of Equipment

The total of the supplies and equipment may not exceed \$10,000 per classroom.

New Itinerant Positions

- o Enter the Number of Itinerant Positions
- o Enter the Number of Children assigned to this position
- o Enter the total Cost of Supplies
- o Enter the total Cost of Equipment

The total of the supplies and equipment may not exceed \$1,200 per position.

Enter the justification for all new itinerant positions and/or classrooms.

Click Save.

# SUPPLIES

There are two sections on the Supplies page: Program Maintenance and Pupil Support/ECSE Testing Materials.

## Program Maintenance

Program maintenance should be spent on supplies; instructional and ancillary materials needed to run the program. A portion of this money should be used to replace items needed for existing classrooms on a rotating basis, such as furniture, bookshelves, cubbies, etc. If the district would like to purchase iPads or other tablet devices for classrooms, the district may use program maintenance funds for those expenditures.

This amount is calculated by taking either the December 1 Child Count or the End of the Year Child Count (whichever is higher) and multiplying by \$75. It does not have to be spent on a per child basis.

The district will be responsible for any portion of expenditures over the program maintenance amount.

Program maintenance expenditures are not itemized on the ER.

Unspent program maintenance amounts do not carry-over to the next year.

## Pupil Support and ECSE Testing Materials

IEP required items (under \$1,000 per unit) and testing/evaluation materials (under \$1,000 per unit) should be coded under this section. If these items are \$1,000 or more, code to the Equipment page.

Other items that can be claimed under Pupil Support that are \$1,000 or less, include: prorated Student ID systems, prorated attendance software, prorated IEP software, assistive technology device if indicated in the student's IEP, etc. If these items are \$1,000 or more, code to Pupil Support and Assistive Technology on the Equipment page.

ECSE - Supplies MENU Help

District: [REDACTED] Year: 2010-2011 Initial Expenditure Report Status: Not Submitted

Print this page Print All pages Save

Supplies - Unit Cost of Less than \$1000  
Maximum Program Maintenance Allowed \$0.00  
Program Maintenance Expended \$ [REDACTED]

Pupil Support and ECSE Testing Materials				
Description (required)	Quantity	Unit Cost	Total Cost	Del
[REDACTED]	[REDACTED]	\$ 0.00		X
[REDACTED]	[REDACTED]	\$ 0.00		X
[REDACTED]	[REDACTED]	\$ 0.00		X
[REDACTED]	[REDACTED]	\$ 0.00		X
[REDACTED]	[REDACTED]	\$ 0.00		X

Sub Total: \$0.00 TOTAL \$0.00

Add More Lines Supp. Save

Enter the program maintenance amount expended, not to exceed the allowed amount. These expenditures are reported in aggregate and not by individual expenditure. Any expenditure above the allowed amount are the district's responsibility to pay.

Enter the Pupil Support/ECSE Testing material expenditure description.

Enter the quantity.

Enter the cost unit cost.

Select Add More Lines if more lines are needed.

Click Save.

## TRANSPORTATION

Districts should find the most cost effective way of providing transportation. Allowable transportation costs include: salaries and benefits of bus drivers and aides, insurance, supplies and equipment (fuel, tires, safety harnesses, etc), mechanics, bus barns, and dispatchers; however, stipulations apply.

If the district runs a dedicated ECSE route, they may charge the **full cost** of the bus driver, bus aides, insurance, contracted transportation costs, supplies and equipment. However, only a prorated cost may be charged for mechanics, dispatchers, bus barns, and insurance.

If the district does not run a dedicated ECSE route, they may charge a **proration of cost** for the bus driver, bus aides, insurance, contracted transportation costs, supplies and equipment. However, no costs may be charged for mechanics, dispatchers, bus barns, and insurance.

In summary:

Item	Dedicated Route	Shared Route
Bus Driver	Charge Full Cost	Charge Prorated Cost
Bus Aide	Charge Full Cost	Charge Prorated Cost
Bus Mechanic	Charge Prorated Cost	No Charge
Bus Dispatcher	Charge Prorated Cost	No Charge
Contracted Transportation	Charge Full Cost	Charge Prorated Cost
Supplies	Charge Full Cost	Charge Prorated Cost
Equipment	Charge Full Cost	Charge Prorated Cost
Bus Barn	Charge Prorated Cost	No Charge
Bus Insurance	Charge Prorated Cost	No Charge

Costs must be prorated using one of two methods:

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 may lease a bus for ECSE if needed. They must submit a copy of the lease agreement to the Division in order for the cost to be claimed on the ER. Leases may be faxed to: (573) 526-6898, or mailed to: Division of Financial and Administrative Services, Special Education Finance, PO Box 480, Jefferson City, MO 65102. All facility leases must contain the square footage and total lease cost.

The district may purchase a bus for ECSE with prior approval. The district must complete an ECSE Capital Cost Purchase Agreement Form included as the ECSE Capital Cost Purchase Agreement Appendix in this guide and is also located at: <http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>. The district will be reimbursed over eight years, and the bus must be dedicated to ECSE usage – even after it is paid off.

ECSE - Transportation MENU Help

District:  Year: 2010-2011 Initial Expenditure Report Status: Not Submitted

Print this page Print All pages

**Allowed Transportation Salaries**

Position	FTE	Salaries	Benefits
Bus Driver	<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
Bus Aide	<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
Other (description) <input type="text"/>		\$ <input type="text"/>	\$ <input type="text"/>
Other (description) <input type="text"/>		\$ <input type="text"/>	\$ <input type="text"/>

**Contracted Transportation**

Contracted Transportation \$

**Transportation Supplies**

Transportation Supplies \$

Description

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

Description	Quantity	Unit Cost	Del
<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="text"/>	<input type="button" value="X"/>
<input type="text"/>	<input type="text"/>	\$ 0.00 <input type="text"/>	<input type="button" value="X"/>
		Sub Total: \$0.00	

**Total Cost: \$0.00**

**ECSE Fleet**

Number of ECSE Buses

Number of ECSE Students Transported

**Explanation of Prorated Costs**

Description

Add More Lines Save

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.

To assist districts with coding, follow these guidelines:

Item	Code to Field...
Bus Driver	Transportation Salaries
Bus Aides	Transportation Salaries
Parent Reimbursement for Transportation	Contracted Transportation
Mechanic	Transportation Salaries
Dispatcher	Transportation Salaries
Vehicle Insurance	Contracted Transportation
Bus Barn	Transportation Equipment
Safety Harness (< \$1,000)	Transportation Supplies
Safety Harness (\$1,000 or >)	Transportation Equipment

Enter the total FTE, Salary and Benefits for all ECSE bus drivers. If the district has dedicated ECSE routes, they may charge the full amount. If the district has shared routes, they may only charge a proration of the cost.

Enter the total FTE, Salary and Benefits for all ECSE bus aides. If the district has dedicated ECSE routes, they may charge the full amount. If the district has shared routes, they may only charge a proration of the cost.

Enter the Description, Salary and Benefits for all other ECSE transportation personnel. If the district has dedicated routes, they may charge only a proration of the cost for mechanics and dispatchers. If the district has shared routes, they may not charge any cost of a mechanic or dispatcher to the program.

Enter the total contracted transportation amount. The district may code parent reimbursement for transportation to this field. A prorated cost for vehicle insurance may be coded to this field if the district operates dedicated ECSE routes.

Enter the total transportation supplies amount. This is for supplies that cost less than \$1,000 per unit (fuel, tires, oil, safety harnesses, etc). Charge the full amount for dedicated routes and a prorated amount for shared routes.

Enter the total transportation equipment amount. This is for supplies and equipment that cost \$1,000 or more per unit (bus lifts, wheelchair stand, etc). Charge the full amount for dedicated routes and a prorated amount for shared routes.

Enter the total number of dedicated ECSE buses.

Enter the total number of ECSE students transported.

Click Save.

# SUBMITTAL AND COMMENTS

This section allows districts to make any necessary comments and/or justifications that are necessary to explain expenditures in the ER.

Division staff will enter comments upon review about disapproved expenditures or items needing clarification. Districts should refer to these comments if their ER is disapproved.

The screenshot shows a web application interface for "ECSE - Submittal and Comments". The header is purple and contains a logo on the left, the text "ECSE - Submittal and Comments", a "MENU" dropdown on the right, and a "Help" button. Below the header, a navigation bar displays "District: [redacted]", "Year: 2009-2010", "Initial Expenditure Report", and "Status: Not Submitted". The main content area has a light blue background and contains two large text input fields. The first field is labeled "District Comments:" and the second is labeled "DESE Comments:". Above the "District Comments:" field are two buttons: "Print this page" and "Print All pages". Below the "DESE Comments:" field are two buttons: "Save" and "Edits". At the bottom of the form, there are labels for "Submitted By:" and "Submitted Date:".

# **PART III: Amending the Expenditure Report (ER)**

# AMENDING THE EXPENDITURE REPORT

To amend the ER, click on the “Revise” button under appropriate cycle/year. The district may amend the ER up to four (4) times.

If the ER has been **submitted but not approved**—contact the district contact in the Special Education Finance Section and he or she can disapprove the cycle for district revisions and resubmission.

If the ER has been **submitted and Department 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 ER in order for the ASBR and ER to align. If the ER has been submitted and approved, the district must create a new ECSE cycle for updating.

The screenshot shows the 'ECSE - Expenditure Reports' web application. At the top, there is a purple header with the title and a 'Help' button. Below the header, there is a form for selecting a district, showing 'District: 000-000 District Name' and a 'Select District' button. The main content area features a table with four columns: 'Year/Cycle', 'Submittal Status', 'Total Amount', and 'Approval Status'. The table contains three rows of data, each with a blue hyperlink in the 'Year/Cycle' column. Below the table is a 'Reports' button. At the bottom, there is a footer with contact information for the MO Department of Elementary and Secondary Education, including an email address and user information.

Year/Cycle	Submittal Status	Total Amount	Approval Status
<a href="#">2006 - 2007 - Initial FER</a>			
<a href="#">2005 - 2006 - Revision 1</a>			
<a href="#">2005 - 2006 - Initial FER</a>			

MO Department of Elementary and Secondary Education - Send questions to: [webreplvspefm@dese.mo.gov](mailto:webreplvspefm@dese.mo.gov)  
Current User: BMULLING Last Modified User ID: SKLIETHE Last Modified Date: 1/24/2007

# **PART IV: Frequently Asked Questions**

## FAQ

### **Allowable Expenditures**

How does a district know which expenditures are allowable and which are not?

The district should use the guiding expenditure questions to determine if the expenditure is appropriate for the program. This guide also identifies specific items that are not allowable under the program. If there is still doubt about expenditures after reviewing the questions and unallowable items, the district should contact the Fiscal Oversight Special Education Finance contact before purchasing the item.

What are the other options available for purchasing non-allowable items?

The district may be able to use their IDEA Part B allocation for certain items that aren't allowable under the ECSE program. Please contact the Fiscal Oversight Special Education Finance contact prior to purchasing to see if this is a viable option. The district may also use local funds to purchase the item and not be reimbursed.

Does the ECSE program pay for notaries?

No, because a notary is not necessary to operate the ECSE program.

Can Student ID systems be charged to the ECSE program?

Yes, a prorated portion of a Student ID system may be charged to the program. If the system is less than \$1,000 per unit, code to Pupil Support on the Supplies page. If the system is \$1,000 or more per unit, code to Pupil Support and Assistive Technology on the Equipment page.

Can warranties be charged to the ECSE program?

Yes. These should be coded to the Contractual Services page.

Can IEP software be charged to the ECSE program?

Yes, a prorated portion of IEP software may be charged to the program. If the system is less than \$1,000 per unit, code to Pupil Support on the Supplies page. If the system is \$1,000 or more per unit, code to Pupil Support and Assistive Technology on the Equipment page.

Can attendance software be charged to the ECSE program?

Yes, a prorated portion of attendance software can be charged to the program. If the system is less than \$1,000 per unit, code to Pupil Support on the Supplies page. If the system is \$1,000 or more per unit, code to Pupil Support and Assistive Technology on the Equipment page.

Can Assistive Technology be charged to the ECSE program?

Yes, if the need is indicated in an IEP. This should be coded to Pupil Support on the Supplies page if the cost is under \$1,000 per unit and to Pupil Support and Assistive Technology on the Equipment page if the cost is \$1,000 or more per unit. However, the AT device must stay in the ECSE program, even after the student ages out.

Can Insurance be charged to the program?

Building insurance may be charged to the program. If the ECSE program is in a stand-alone facility, the entire insurance amount may be charged. If the ECSE program is in a shared facility, only a prorated portion of the insurance may be charged to the ECSE program. This needs to be coded on the Contractual Page. A prorated portion of vehicle insurance may be charged to the program if the district has dedicated ECSE routes. This should be coded under Contracted Transportation on the Transportation Page. If the district does not have dedicated ECSE routes, vehicle insurance may not be charged to the program.

Does ECSE pay for field trips or family events?

No.

Does ECSE pay for lunches and/or snacks?

No, Districts receive funding to pay for school lunches through other sources. If a district wishes to provide snacks, they can use their program maintenance allotment for this purpose.

Will ECSE pay for printing material?

Yes, these expenditures should be charged on the Operation of Plant page.

If an IEP has to be renewed while a student is still in the ECSE program and an evaluation has to be completed as part of the renewal process, can it be charged to the ECSE program?

If the evaluation is for the renewal process, it can be charged to the ECSE program. However, ECSE will not pay for an evaluation as part of the transition process into kindergarten.

### **ASBR**

Does the ASBR amount have to match the ER amount exactly?

No, the district is allowed a \$500 variance between the ER and the ASBR.

If the variance is less than \$500, then:

- If the ASBR is the higher amount, no action is needed.
- If the ER is the higher amount, the Division will do a positive adjustment for the difference.

If the variance is more than \$500, then:

- The district must find the difference to within at least \$500 (unless it's a capital cost expenditure).
- If the district can't find the difference to within at least \$500, the Division will pay the lesser amount from the ASBR or ER.
  - If the ASBR is less than the ER, the ASBR amount will be paid.
  - If the ASBR is more than the ER, a negative adjustment will be applied for the difference.

If a district amends their ASBR, how can the district get the new amended ASBR amount to pull over into the ER?

The district must open a new ER cycle if they have an approved ER in order for the amended ASBR amount to pull over. If the district has not submitted their ER yet, then the ASBR data should automatically refresh. Remember, the amended ASBR has to be submitted in order for the amendment to show in the ER.

Why does the district have to code all ECSE expenditures to function codes 1280 and 2559?

Districts must code ECSE expenditures to function codes 1280 and 2559 because these expenditures are pulled from the ASBR and loaded into the ER. The ER and ASBR expenditures are compared, but ultimately, the Division pays the district based on the ASBR amounts if there is a discrepancy greater than \$500.

### **Contractual Costs**

If the district is contracting for services, do they have to use a Department approved private agency?

If the district is placing a student at an agency for services, then yes, the district must use an approved private agency.

Are interpreters coded under contractual costs?

If the interpreter is employed by the district, they must be coded to Core Data/MOSIS and recorded in the ER on the Core Data Personnel page. If they are contracted, they are coded under the Independent Contractors section on the Contractual page.

If a district is contracting with a part-time Speech Language Pathologist, is that covered under ECSE? If so, does the SLP have to meet a caseload?

Yes, a contracted SLP would typically be covered. Keep in mind that while ECSE does not have a set caseload for contracted services, the Division does look at reasonableness. For example, if the district contracts with an SLP for \$50,000 and he/she only sees two students, the Division may ask for justification on why the cost is so high. As long as the cost is reasonable or justifiable for the number of students being served, the ECSE program will cover the cost.

### **Tuition**

If paying tuition to a private agency for services, is the entire tuition amount charged to the ECSE program?

If the student receives only ECSE services at the private agency, then yes, the entire tuition amount can be charged to ECSE. However, if a student is receiving regular Early Childhood services that are not part of an IEP (i.e. integration), then the tuition should be prorated.

Can serving districts charge domicile districts tuition for providing ECSE services?

No. Since the ECSE program is 100% reimbursed by the State, a district may not charge tuition for providing ECSE services.

If a district places an ECSE student in their own EC program, can the ECSE program be charged tuition?

Districts may charge tuition for ECSE students to attend the district's own EC program if the following conditions are met:

- The EC teacher providing special education instruction to the ECSE students is ECSE certified (required by the State Plan). However, if the EC teacher is not providing special education instruction and the student is receiving integration in the EC classroom as indicated on his/her IEP, then the EC teacher does not need to be ECSE certified.
- The district is appropriately placing ECSE students in the EC program on a case-by-case basis according to each student's IEP (i.e. ECSE students that would benefit more from a self-contained setting are not in the EC program)
- For the students that are placed in the EC program, all of their IEP required services are being provided at the EC Center (in order for the district to charge 100% tuition costs to ECSE)
- If the ECSE student is at the EC Center only part-time, the district must prorate the tuition cost charged to the ECSE program

Can districts charge tuition to non-disabled peers integrated into the ECSE classroom?

The district can charge tuition for non-disabled students integrated into the ECSE classroom. However, since ECSE is paying for teacher and supplies of the ECSE integrated classroom, the tuition amount must be deducted from the ECSE expenditure report reimbursement amount. If the district can document that a portion of the tuition costs are for supplies or other materials to be used in the ECSE classroom, that portion does not need to be deducted. The district must indicate the amount of tuition collected in the comments section so Department staff can deduct before approving the expenditure report.

How does a district justify charging tuition for non-disabled students at a district funded Pre-K program, but not charging tuition for non-disabled peers in the ECSE classroom?

ECSE programs are mandated and reimbursed 100% by the state while regular Pre-K programs are not. Therefore, districts do not have to charge tuition for non-disabled peers integrated into the ECSE classroom.

## **Caseload**

If a district has several heavily involved students (students with Autism, etc), can it have fewer students in the classroom and still justify a 1.0 FTE teacher and classroom aide?

No. Differing levels of involvement and/or differing disabilities are accounted for in the caseload requirements given in the State Plan. There will be no exceptions to caseload requirements unless it is an allowance stated under “Caseloads” on page 12 of this guide.

Can students in a low incidence classroom be diagnosed as Young Child with a Developmental Delay (YCDD)?

If the student would meet the criteria for one of the identified low-incidence disabilities, then the district may place the student in the low incidence classroom.

Do the caseload requirements take into account the different levels of involvement students require?

Yes.

Can a district add a paraprofessional to a classroom if they don't meet caseload standards? Can the district add a personal paraprofessional without being included in the IEP?

The district must meet caseload standards in order to add paraprofessionals to ECSE classrooms. If the IEP indicates a student needs a personal paraprofessional, the district does not need to meet any caseload standards, but the IEP must indicate the need for one-on-one assistance to add the personal paraprofessional.

What caseload does an Itinerant Speech Language Pathologist (SLP) use?

If the itinerant SLP is providing instructional type activities, they should be coded as an itinerant teacher (195500) and use a caseload of 12-22. If the itinerant SLP is providing therapy as a related service, the SLP should be coded as a related service provider and use a caseload of 35-50.

Does the caseload for Related Services take into account the number of sites and travel time?

Yes. The caseload was lowered from 45 to 35 in order to account for numerous sites and travel time.

Are there any exceptions allowed to caseload requirements?

The only exception to caseloads involves programs with less than 12 students. In the event a district has less than 12 students in the entire program and is unable to integrate non-disabled peers to reach the minimum caseload requirement, the Division will allow for a full-time instructional FTE with prior approval from the Fiscal Oversight Special Education Finance contact.

The State Plan indicates that a diagnostician, for each position, has a caseload of 160 students. Is this caseload meant to be 160 per position or per diagnostic team?

For each 160 students that are found eligible for the ECSE program, the district will be allowed 1.0 FTE per diagnostic specialty (OT, PT, SLP, Psych Examiner, Educational Diagnostician, etc). This means for every 160 students, the district may have a full-time diagnostician of each specialty.

If the district uses the team approach to diagnostic testing, the minimum caseload for a team of different diagnostic specialties is 160 students. For example, if the district uses an OT, SLP, and PT as a 3.0 FTE diagnostic team, the total minimum caseload for the team combined is 160. If the diagnostic team consists of duplicated specialties, the caseload increases as shown in the table below. The district may determine the types of specialties needed for the team; DESE does not have a restriction on how many and which specialties should make up a diagnostic team.

Examples:

Diagnostic Specialty	Minimum Caseload	Reason	Rationale for Caseload
OT, OT, OT, OT, Psych, Ed. Diag.	640	Duplicated Specialties on Team	4 Duplicates * 160 Students = 640
OT, SLP, PT, Psych	160	No Duplicated Specialties on Team	No Duplicates = 160 Students
SLP, SLP, PT, OT	320	Duplicated Specialties on Team	2 Duplicates * 160 Students = 320

Does an integrated classroom have to at least half IEP students?

Yes. An integrated classroom consists of an ECSE teacher instructing both IEP and non-IEP students. The non-IEP students are brought into the classroom for peer interaction for the IEP students. Therefore, as long as the class consists of at least 50% IEP students, the ECSE program will pay all costs associated with that classroom.

Can an integrated classroom have a regular EC teacher without ECSE certification?

No.

If a district has a co-teaching/class within a class structure, how is this reimbursed and/or coded?

A co-taught classroom (a classroom of IEP and non-IEP students taught by an ECSE teacher and non-ECSE teacher) is also considered an integrated classroom. The Division will reimburse the district for the ECSE portion if caseload standards are met. This would also require at least 50% of the students to have IEPs. The non-ECSE teacher would not be reimbursable through the ECSE program. For information regarding integrated coding, see the Core Data Personnel Detail Appendix in this guide and located at: <http://dese.mo.gov/divspeced/Finance/documents/sefECSEcdpersonnel1-11.pdf>.

The caseload for ECSE diagnostic staff is 160. Does this refer to the number of children tested each year or the number of children enrolled in the ECSE program?

Caseloads are determined by the December 1<sup>st</sup> ECSE Child Count or the number of eligible ECSE unduplicated students served during the year, whichever is higher. Therefore, for the diagnostician caseload, the district can only count students that are found eligible for the program, not those that have been referred and not found eligible. The 160 count refers to the number of students tested that are eligible for ECSE. When an ECSE ER is submitted, the system checks the number of FTE against each diagnostic staff position to see if caseload numbers were met. For example, if there are 5 FTE of SLP diagnostic staff included in the ER, the system would check to see that there are at least 800 enrolled ECSE students in the program.

### **Core Data Personnel/Staff**

Do salaries pulled from Core Data have to match the salary amount entered into the ER exactly?

No. The district is allowed a \$500 variance in salaries without an explanation. However, the amount entered into the ER will be the amount paid, not the amount pulled from Core Data. Any variances more than \$500 have to be justified and approved.

Does ECSE staff have to complete the OMB Circular A-87 Certifications?

Since a portion of these funds are federal, and they could possibly be used for salaries, staff may need to complete OMB Circular A87 Single Funding Certification and Time & Effort Log Forms. The OMB Circular A87 Single Funding Certification Form must be completed and signed whenever personnel are paid with federal funds, whether in whole or in part. Completing the OMB Circular A87 Single Funding Certification Form will depend on how the district distributes their reimbursement amounts. For example,

a district submits an ER with \$400,000 of costs in salaries. The total reimbursement to the district is \$900,000, of which \$180,000 are federal funds. If the district can document that the \$180,000 of federal funds did not go towards those salary expenses, then the district does not have to complete the OMB Circular A87 Single Funding Certification Form. If the district cannot document the disbursement of funds, then staff will need to complete this form. More information on OMB Circular A87 Single Funding Certification Forms is located at: <http://www.dese.mo.gov/divspeced/Finance/FiscalMonitoring.html>. Time and Effort Log Forms must be completed when staff have duties outside of ECSE and are paid in part with federal funds.

Does the ECSE program pay out sick leave and annual leave for ECSE staff?

Yes. The district must include the pay-out cost in the Fund 1 or Fund 2 Salary Amounts on the core data personnel page and explain the difference in amounts (when compared to Core Data) in the comments section.

Does the ECSE program pay workers compensation and unemployment benefits?

Yes. The district must include the pay-out cost in the Fund 1 or Fund 2 Salary Amounts on the core data personnel page and explain the difference in amounts (when compared to Core Data) in the comments section.

Do secretaries and substitutes get coded to Core Data?

No. These expenditures are claimed under the Other Personnel page.

Where are interpreters coded in the ER?

If the interpreter is employed by the district, they must be coded to Core Data/MOSIS and recorded in the ER on the Core Data Personnel page. If they are contracted, they are coded under the Independent Contractors section on the Contractual page.

Where are School Psychologist/psychological examiner or education diagnosticians coded in the Core Data Details page?

All diagnosticians/examiners fall under the diagnostic staff category and must meet the diagnostic staff caseload. Please view the Core Data Personnel Detail document at <http://dese.mo.gov/divspeced/Finance/documents/sefECSEcdpersonnel1-11.pdf> for more information.

Are stipends reimbursable under the ECSE program?

No, ECSE does not reimburse stipends as part of extra-curricular activities, out-of-contract work, incentives, etc. However, if the district wishes to pay a stipend out of their Professional Development allotment, then this is allowed.

Does an ECSE teacher have to be ECSE certified?

Yes.

How does Core Data calculate FTE for ECSE?

The ECSE FTE that pulls from Core Data is calculated by taking the Screen 18 FTE \* (ECSE Instructional Time without plan or travel time / All Instructional Time without plan or travel time). By including plan or travel time, the FTE will be skewed and not represent an accurate portrayal of instructional FTE. The FTE is multiplied by the regular term salary to create the ECSE salary.

What if the salary isn't pulling over from core data correctly?

If the information that has pulled over from Core Data is not correct, the district needs to go back and review the minutes in the caseload and review regular term salary.

Why doesn't the ECSE salary include plan or travel time?

By including plan or travel time, the FTE will be skewed and not represent an accurate portrayal of instructional FTE. The FTE is multiplied by the regular term salary to create the ECSE salary.

Is there a minimum/maximum amount of plan time required for ECSE staff?

While the Early Childhood section for Preschool Programs recommends at least 30 minutes of plan time per day, there is no minimum/maximum requirement of plan time for ECSE staff. Therefore, it is up to the district to determine the appropriate amount of plan time per day for ECSE staff.

Does plan time for ECSE staff need to be reported in Core Data?

Yes, districts need to report the amount of plan time for ECSE staff in Core Data.

The district has a large group of ECSE children who are placed into a classroom with an ECSE teacher. The ECSE teacher as well as a case manager and service provider come in to work on IEP goals. Can the children be listed under both teachers?

The service provider needs to be coded as a related services position. The case manager may be coded to process coordinator or administrator position, but should not be coded to a teacher position. Where ever the positions are coded, they must meet caseload (i.e. the related services position, process coordinator, and ECSE teacher must all meet caseload for their positions).

The district has Speech Language Pathologists who travel to see children in other buildings. How are the SLP's coded? There seems to be no travel allowance on the core data personnel details page.

The SLP should be coded as 195500 in Core Data/MOSIS. However, on the Core Data Details page of the ER, the district may use either the Itinerant Teacher position or the Related Services position as long as caseload is met for the position chosen. While there isn't a line item specifically built into the ER for Itinerant Related Services, the new related services caseload allows for travel time. If the Itinerant SLP is providing instructional type activities, the SLP should be coded as an Itinerant Teacher and use a caseload of 12-22. If the Itinerant SLP is providing therapy as a related service, the SLP should be coded as a Related Service provider and use a caseload of 35-50.

The OT's and PT's have all their minutes listed under the ancillary course code. Should the SLP's have a direct service course code and minutes and then also have minutes listed with a testing code of 193100?

No, testing is not considered separate duties and should be coded under the SLP code. Again, caseload must be met.

### **Equipment**

What is defined as equipment?

Equipment is defined as items that have a useful life of at least one year and a cost of \$1,000 or more per unit. This would include assistive technology items, assessment/evaluation kits, software systems, computers, etc.

Are computers defined as equipment?

If they cost more than \$1,000 per unit; yes.

Can computers be purchased under the ECSE program?

The district may purchase one computer (e.g. iPad, tablet, desktop, laptop) per every full-time Administrator/Coordinator FTE, every three years. A tablet or iPad must serve as a computer for the qualifying FTE. If the district does not have a full-time Administrator/Coordinator, they will also be allowed one computer every three years.

Does all equipment purchased under ECSE have to be tied to an IEP?

Yes, unless it has otherwise been allowed in this guide (computers, printers, copiers, etc).

Are warranties for ECSE equipment covered? If so, where are they coded?

Yes. They can be coded on the Contractual Services page.

If a piece of equipment was purchased for a specific child and the child is moving into kindergarten, can it be moved with the child?

No. All equipment purchased with ECSE funds are the property of the district's ECSE program, and are to remain with the program. If the equipment needs to remain with a particular student when he/she moves into kindergarten, the equipment needs to be purchased with IDEA Part B funds.

What happens to the equipment, materials and supplies if a district ECSE program is "closing"?

Any materials or supplies under \$1,000 may be disposed of or redistributed. The district should contact the Department regarding disposal of equipment over \$1,000 per unit. These items may include buses/vehicles, modular units, etc.

### **Extended School Year (ESY)**

Does extended school year staff pull over into the Core Data Personnel page?

No.

How is ESY claimed on the ER?

Most ESY occurs during the summer months and therefore will occur during two fiscal years. The ER 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.

### **Leases/Facilities/Capital Costs**

What classifies as a Capital Cost?

Capital Costs include: facility leases, facility lease-purchases, facility purchases, new facility construction, facility renovation, bus\vehicle purchases, bus/vehicle leases, copier purchases, and copier leases.

Does the ECSE program pay for the district's space to house the ECSE program?

The ECSE program will not reimburse districts to use their property to house the ECSE program.

However, leases for modular spaces and non-district owned property is reimbursable based on an applied formula. Facility purchases are also reimbursable based upon an applied formula.

How does the district apply for approval of capital outlay purchases (copiers, buses and/or facilities)?

Districts must complete the ECSE Capital Cost Purchase Agreement for prior approval. The ECSE Capital Cost Purchase Agreement is located at:

<http://www.dese.mo.gov/divspeced/Finance/ecseindex.html>.

What is the reimbursement formula applied to facilities for lease-purchases, purchases, and new construction?

- # of ECSE students + Integrated non-disabled students in ECSE Classroom = Eligible ECSE Students
- ECSE Eligible Students \* 60 sq. feet per student = ECSE Reimbursable Space
- Total Cost / Total Square Footage = Cost per Square Foot
- ECSE Reimbursable Space \* Cost per Square Foot = ECSE Reimbursement Amount

Why can't the district load capital outlay costs into the ER?

Since these expenditures have to be prior approved with specific documentation on file, the Division will load these costs into the system.

When will the capital outlay expenditures be loaded into the ER?

Once the ER is loaded and ready for input, the capital outlay expenditures will be loaded as they are received and approved.

Why does a new copy of a lease have to be resubmitted every year?

A new lease has to be submitted each year because the terms of the lease can change from year to year.

Why is there a mismatch between the ER and ASBR on lease purchases, purchased facilities, and other capital outlay items?

Districts may choose to pay off a lease purchase on a different reimbursement schedule than the ECSE program; therefore, the ASBR expenditures may not match the lease purchase/purchase amount in the ER. The Division recognizes this discrepancy and will still approve the ER.

If an ECSE cooperative is utilizing a district modular and is charging the cooperative rental fees, will the rental cost be reimbursed by the ECSE program?

If the district does not own the modular, the ECSE program will reimburse the rental fee according to the facility/lease funding formula. If the district owns the modular, then rent will not be reimbursed.

### **Medicaid**

Do districts have to bill MO HealthNet (Medicaid) for ECSE students?

While the state does not mandate districts bill Medicaid for therapy or School District Administrative Claiming (SDAC), districts are encouraged to bill Medicaid because the more federal funding that can be used to cover ECSE expenditures, the less state funds are needed.

How does a district determine the amount of Medicaid revenue to deduct?

Districts should only deduct Medicaid revenue if they are billing for ECSE students. For Direct Services, the district must review remittance advices for each ECSE student to determine the amount to deduct. For SDAC, the district should deduct a prorated portion of the revenue using one of the formulas below. If the district does not include ECSE staff in the Risk Pool or ECSE students in the eligibility match, then SDAC revenue does not have to be deducted.

$\# \text{ of ECSE Medicaid Students} / \# \text{ of Medicaid Students} = \text{Proration Percentage}$

$\text{Proration Percentage} * \text{Total Revenue} = \text{ECSE Portion}$

-or-

$\# \text{ of ECSE Teachers in Risk Pool} / \text{Total} \# \text{ of Teachers in Risk Pool} = \text{Proration Percentage}$

$\text{Proration Percentage} * \text{Total Revenue} = \text{ECSE Portion}$

-or-

$\# \text{ of ECSE Students} / \text{Total District Population} = \text{Proration Percentage}$

$\text{Proration Percentage} * \text{Total Revenue} = \text{ECSE Portion}$

Why does an edit still appear after the Medicaid Revenue has been entered?

This is just a warning to remind the district to deduct revenue if they haven't already, and to ensure that they have only deducted a prorated portion and not the entire Medicaid Revenue amount.

## **Operation of Plant**

When can utilities and custodians be charged to the ECSE program?

If the ECSE program is in a stand-alone facility with no other programs, all of the utilities and custodian costs may be charged to the ECSE program.

If the ECSE program is in a facility with other program, a prorated portion of the utilities and custodian costs may be charged to the ECSE program. Costs may be prorated by one of the following formulas:

$$\begin{aligned} \# \text{ of ECSE Students} / \text{Total Students} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \\ \text{ECSE Sq. Footage} / \text{Total Sq. Footage} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \end{aligned}$$

The ECSE Sq. Footage may include shared space. The same percentage used for utilities and custodians should be used for supplies and equipment.

## **Other Personnel**

Can a district have a secretary if they meet caseload, even if they do not have an administrator/coordinator?

Yes, as long as the district has the caseload numbers to support a secretary, this is allowed.

Are secretaries coded to Core Data?

No.

Are there caseload requirements for short-term substitutes?

No.

## **Professional Development**

Does the allowed amount per individual have to be spent on an individual basis?

No. The district may choose to spend the allowed amount per individual or pool together the funds. The amount per FTE is only used as a basis for calculating an allowed amount.

Can the district use the PD money for tuition reimbursement?

Yes. The district can use their PD funds for anything related to special education professional development, including furthering education.

Can the district use the PD money for praxis testing?

Yes. The district can use their PD Funds for anything related to special education professional development, including becoming certified for ECSE positions.

Are stipends allowed for Professional Development participation?

Yes, if the district wishes to pay a stipend out of their Professional Development allotment, then this is allowed. However, ECSE does not reimburse stipends if it is not coming out of the PD allotment as part of extra-curricular activities, out-of-contract work, incentives, extended year, extra duty, etc.

What happens if the district goes over the PD amount?

The district is responsible for all costs that exceed the PD amount.

## **Staff Mileage**

Does the district have to have itinerant staff in order to claim staff mileage?

No, however, the district should provide a comment as to why there are mileage costs when they don't have traveling staff.

## **Start-Up Costs**

Are there start-up funds available for new classrooms?

Yes.

Are there restrictions on what start-up costs can be used for?

Start-up funding needs to be used for materials, supplies, equipment and furniture to start a new ECSE classroom.

What constitutes as a new classroom?

A new classroom can be created when the district has an increase from the prior year to the current year in either the December 1 Child Count or the End of the Year Count that meets the minimum caseload requirement. See the tables below for the minimum number of students required to start a new classroom.

### Center Based Classroom

Session	Minimum
1 Half Day Session	12 new IEP students total
1 Full Day Session	12 new IEP students total
2 Half Day Sessions	6 new IEP students per session (12 new IEP students total per day)

### Integrated Classroom

Session	Minimum
1 Half Day Session	12 new students total/ 6 must have IEP
1 Full Day Session	12 new students total/ 6 must have IEP
2 Half Day Sessions	6 new students per session/3 must have IEP (12 new students total per day/ 6 must have IEP)

### Low Incidence Classroom

Session	Minimum
1 Half Day Session	4 new IEP students total
1 Full Day Session	4 new IEP students total
2 Half Day Sessions	2 new IEP students per session (4 new IEP students total per day)

If a district is transferring their program to a new location, can they use the start-up funds?

The district can only access the funding if they meet the requirements above.

Is there a time frame on when the start-up funds can be accessed?

Yes. Start-up costs can only be claimed on the Expenditure Report the year immediately following the year in which the classroom or position was added. For example, if a district has an increase from 2009-10 to 2010-11 in either the December 1 Child Count or the End of the Year Count that meets the minimum caseload requirement, the start-up costs for new classrooms or itinerant positions must be claimed on the FY12 (September 2011) ECSE Expenditure Report. No carry-over of funds will be allowed.

If the district previously contracted for ECSE services and is now starting a program in-house, can they access the start-up funds even if they didn't have an increase in child count?

Yes.

**Supplies/Program Maintenance/Pupil Support**

How is program maintenance calculated?

Program maintenance is calculated by taking either the December 1 Child Count or the End of the Year Child Count (whichever is higher) and multiplying by \$75.

What happens if the district goes over the allowed program maintenance amount?

The district will be responsible for any portion of expenditures over the program maintenance amount.

What can program maintenance be spent on?

Program maintenance should be spent on supplies, instructional and ancillary materials needed to run the program. A portion of this money should be used to replace items needed for existing classrooms on a rotating basis, such as furniture/bookshelves/cubbies, etc.

Does the district have to itemize program maintenance purchases?

No.

Does the program maintenance amount have to be spent on a per child basis?

Even though this money is calculated using a per child basis, it is not meant to be a per child expenditure.

Does any unspent program maintenance carry-over to the next year?

No.

Are testing and evaluation materials taken out of this amount?

No. Testing and evaluation materials should be coded under Pupil Support.

Is there a limit to the amount of pupil support that can be spent?

No, however, all pupil support items should be tied to an IEP or to testing/evaluation materials.

**Transportation**

Can non-disabled integrated peers who share the ECSE classroom ride ECSE bus routes?

Yes. The district would not need to prorate transportation costs for non-disabled integrated peers. The district would only need to prorate transportation costs for non-disabled students who are not integrated into the ECSE classroom. See chart below for more information.

What transportation expenses can be charged to the program?

See the chart below for clarification.

Item	Dedicated Route	Shared Route
Bus Driver	Charge Full Cost	Charge Prorated Cost
Bus Aide	Charge Full Cost	Charge Prorated Cost
Bus Mechanic	Charge Prorated Cost	No Charge
Bus Dispatcher	Charge Prorated Cost	No Charge
Contracted Transportation	Charge Full Cost	Charge Prorated Cost
Supplies	Charge Full Cost	Charge Prorated Cost
Equipment	Charge Full Cost	Charge Prorated Cost
Bus Barn	Charge Prorated Cost	No Charge
Bus Insurance	Charge Prorated Cost	No Charge

Are bus aides coded to Core Data?

No, not unless their regular assignment is a classroom/personal aide and they are doing bus duty as part of that job.

Where is parent or district staff transportation recorded in the ER?  
Reimbursement for non-district transportation (parents, district staff) is coded to contracted transportation.

### **ECSE Cooperatives**

If an ECSE Cooperative decided to switch the fiscal agent to another district in the cooperative, what district would continue to receive ECSE payments each month for the amount of the costs that were incurred and approved based on the prior year's ECSE expenditures?

The original fiscal agent district would continue to receive payments the year after any closure/change in fiscal agents since reimbursement is a year behind. As the fiscal agent operates the cooperative, they are incurring the costs until they receive reimbursement. So, as the fiscal agent, they will keep all reimbursement that comes from the ECSE program in the year following the closure/change in fiscal agents.

What happens to the equipment purchased for the cooperative with ECSE funds if the coop changes fiscal agents?

Any tangible equipment/supplies/materials purchased with ECSE funds by the original cooperative fiscal agent must be transferred to the new fiscal agent.

What happens to the equipment/materials/supplies if the cooperative disbands/dissolves?

Any tangible equipment/supplies/materials purchased with ECSE funds will be kept with the fiscal agent who incurred the upfront cost of the item. The member districts may apply for start-up funds and capital outlay to create their own programs.

What happens to the equipment, materials and supplies if a district ECSE program is "closing" and is becoming a member of an ECSE Cooperative?

Any equipment, materials and supplies the district purchased with ECSE funds goes to the cooperative's fiscal agent. If the district withdraws from the cooperative, the equipment, materials and supplies goes back to the district.

Are fiscal agents of cooperatives allowed to collect fees from member districts?

Fiscal agents of ECSE cooperatives are not allowed to collect any fees from member districts that would also be reimbursed by the State. However, the fiscal agent may accept fees for items that are not reimbursed by the state (playground equipment, computers, career ladder, furniture, snacks, etc).

### **Other**

Can districts use Part B 611 IDEA Funds for ECSE?

Yes. Part B 619 (ECSE) funds are entitled specifically for 3-5 year olds. Part B 611 funds may be used for students with disabilities ages 3-21. However, if the district chooses to use Part B 611 funds, they will not code the expenditures to 1280 or 2559 in the ASBR or report on the ER. Instead, the district will code to a 1220 special education function code and report in ePeGS on their Part B FER.

What programs exist for districts to assist families with ECSE children who are blind, visually impaired, deaf-blind, deaf, or hard of hearing?

Districts serving ECSE children who are blind, visually impaired, or deaf-blind may utilize services through Missouri School for the Blind's (MSB) Missouri Statewide Parent Involvement Network (MoSPIN). MoSPIN Parent Advisors visit the student's home on a regular basis to instruct parents on a variety of issues that are unique to children with visual impairments. This instruction is based on the nationally recognized INSITE curriculum and may include topics such as the child's specific visual impairment and the resulting impact on communication, motor skills, or other areas of development.

These services would be included on the student's IEP and are provided at no cost to families or districts. For additional information about MoSPIN visit <http://www.msb.dese.mo.gov/Outreach/services.htm>.

Districts serving ECSE children who are deaf or hard of hearing may utilize services through Missouri School for the Deaf's (MSD) Families First Early Intervention Program. Parent Advisors provide ideas/strategies to families so they may help their deaf or hard of hearing children acquire language. The families receive information about deafness, how the ear works, communication methodologies and language experiences. These services would be included on the student's IEP and are provided at no cost to families or districts. For additional information about the Families First program visit <http://rcd.msd.k12.mo.us/Pages/outreach.htm>.

# **PART V: Terminology**

# TERMINOLOGY

**ASBR:** Annual Secretary of the Board Report

**ASBR ECSE Function Codes:** coding used to identify all ECSE expenditures – 1280 and 2559. Expenditures coded to 1280 include all ECSE expenses except those items related to transportation. Expenditures coded to 2559 include transportation costs, such as: bus driver, bus aides, bus mechanics, transportation supplies, transportation equipment, bus barns/lots, bus insurance, fuel, tires, etc.

**Adjustments to ASBR Expenditures:** An adjustment is done to manually increase or decrease the amount of ECSE expenditures reported on the ASBR. There are three main types of adjustments:

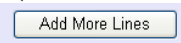

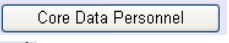

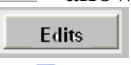



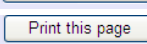
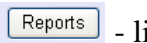


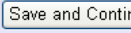

- Less DESE Adjustment: this field allows the Department to reduce the amount of expenditures to be paid to school district.
- Plus DESE Adjustment: this field allows the Department to increase the amount of expenditures to be paid to school district.
- Less Medicaid Reimbursement: revenues received from Medicaid that must be backed out of the amount due school district.

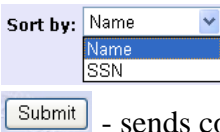

**Amount Due District:** the total amount the school district will receive during the fiscal year. The payments are scheduled for nine equal payments from October through June (ER must be approved by September 30 in order to begin receiving payments in October).

**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 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.

**Buttons (commands or links to other pages):**

-  - adds additional lines to the table displayed
-  - displays the certification of personnel
-  - displays the list of Core Data Personnel coded as ECSE
-  - allows user to delete an item previously entered on an ER page
-  - displays a list of error messages
-  - takes user to the help document
-  - takes user to the next page of detail
-  - takes user to the previous page of detail
-  - allows user to print entire ER
-  - allows user to print individual page
-  - lists available reports
-  - closes the pop up page and takes user back to prior page
-  - saves data entered on pages. The user must save each page as data is entered.
-  - saves data and sends user to ER

-  - allows user to sort data by name or SSN
-  - sends completed ER to the Department for approval

**Caseloads:** Specific student numbers allowed per teacher/classroom. See Missouri State Plan for Part B of IDEA for ECSE caseload standards. Districts that choose to have smaller caseloads or fewer students in a class may do so at district expense.

**Comments**

- District Comments - allows district user to submit comments for the Department to review
- DESE Comments - used to request additional information from districts or make other comments related to the ER

**Contractual Services:** services performed by Department 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)

**Display all records on one page:** allows user to view and print page to its entirety

**District Summary (Personnel):** Summary of the ER “Core Data Personnel Detail” page that can only be accessed while in the ER “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 three, four and non-kindergarten eligible five year olds (children who turn five after August 1<sup>st</sup> 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 End of the Year Count:** the highest number of ECSE students served during the year (unduplicated)

**Equipment:** items with a unit cost of \$1,000 or greater

**Expenditure Report (ER):** 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 ER.

**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. The Department is only required to support ESY costs, so therefore LEAs may not submit summer school expenses on this ER.

**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 ER cannot be submitted until all Hard Errors are fixed. Hard Errors are listed as an "E" in Edit Messages list

**Initialize Expenditure Reports:** The Department 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 the Special Education Finance section each year.

**Number of Classrooms in Shared Space:** Shared Space is a facility where other programs are also offered other than ECSE (includes blended classrooms with non-ECSE teachers).

**Number of Classrooms in Stand-Alone ECSE:** Stand-Alone ECSE Space is a facility where only ECSE services are provided (includes integrated classrooms with ECSE teachers).

**Payment Schedule:** nine equal payments are scheduled beginning with the October School Payment as long as the ER is submitted by September 17 and approved by the Department 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.

**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. 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 using the highest number of students between the December 1 child count or year-end child count and multiplying it by \$75.

**Start-Up Costs**—new classrooms are allowed \$10,000 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 Department Core Data

**Professional Development (PD):** training used to further develop staff expertise in the field of Early Childhood Special Education

**Program Maintenance Amount:** calculation using the highest number of students between the December 1 child count or year-end child count and multiplying it by \$75

**Report Submittal:** the user will only have the option to  once the district has completed the ER and all hard edits have been fixed

**Revise to Fit:** allows user to review lengthy comments (entered by district and/or the Department) on the Report Submittal page

**Supplies:** items with a unit cost of less than \$1,000

**Transportation:** costs related to transporting ECSE students

**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 Department approval. Warnings are listed as a “W” in the Edit Messages list.

**Year/Cycle list:** lists all ER cycles

# **PART VI: Appendices**



**Missouri Department of Elementary Secondary Education  
Division of Financial and Administrative Services  
Special Education Finance**

**ECSE ASBR Codes Sorted by Page**

<b>WEB PAGE</b>	<b>WEB PAGE FIELD</b>	<b>ASBR FUNCTION</b>	<b>ASBR OBJECT</b>
Contractual Services	Approved Private Agency Cost	1280	6300
Contractual Services	Independent Contractors Cost	1280	6300
Core Data Personnel	Fund 1 Salary Amt.	1280	6150
Core Data Personnel	Fund 2 Salary Amt.	1280	6110
Core Data Personnel	Benefits	1280	6200
Equipment	Instruction Total Cost	1280	6500
Equipment	Pupil Support Total Cost	1280	6500
Extended School Year	ESY Contractual Services Cost	1280	6300
Extended School Year	District Personnel--Teachers Cost	1280	6110
Extended School Year	District Personnel--Teachers Benefits	1280	6200
Extended School Year	District Personnel--Related Service Providers Cost	1280	6150
Extended School Year	District Personnel--Related Service Providers Benefits	1280	6200
Extended School Year	District Personnel--Paraprofessionals Cost	1280	6150
Extended School Year	District Personnel--Paraprofessionals Benefits	1280	6200
Extended School Year	District Personnel--Other Personnel Cost	1280	6150
Extended School Year	District Personnel--Other Personnel Benefits	1280	6200
Leases	Lease-Office Equipment (Approved Yearly Cost)	1280	6300
Leases	Lease Purchase-Office Equipment (Approved Yearly Cost)	1280	6500
Leases	Lease-Real Estate (Approved Yearly Cost)	1280	6300
Leases	Lease Purchase-Real Estate (Approved Yearly Cost)	1280	6500
Leases	Lease-Bus (Approved Yearly Cost)	2559	6300
Leases	Lease Purchase-Bus (Approved Yearly Cost)	2559	6500
Operation of Plant	Custodian Salaries	1280	6150
Operation of Plant	Custodian Benefits	1280	6200
Operation of Plant	Contracted Custodial Services Cost	1280	6300
Operation of Plant	Utilities	1280	6300
Operation of Plant	Utilities	1280	6400
Operation of Plant	Operation of Plant Supplies	1280	6400
Operation of Plant	Operation of Plant Equipment Total Cost	1280	6500
Operation of Plant	Other	1280	6300
Other Personnel	Secretary Salary Amount	1280	6150
Other Personnel	Secretary Benefits	1280	6200
Other Personnel	Substitute Teacher (short term) Salaries	1280	6110
Other Personnel	Substitute Teacher (short term) Benefits	1280	6200
Other Personnel	Substitute Paraprofessional Salaries	1280	6150
Other Personnel	Substitute Paraprofessional Benefits	1280	6200
PD	PD Expended	1280	6300
Staff Mileage	Instructional Staff Mileage	1280	6300
Staff Mileage	Ancillary Staff Mileage	1280	6300
Staff Mileage	Administrative Staff Mileage	1280	6300
Startup Costs	New Classroom Supplies	1280	6400
Startup Costs	New Classroom Equipment	1280	6500
Startup Costs	New Itinerant Supplies	1280	6400
Startup Costs	New Itinerant Equipment	1280	6500
Supplies	Program Maintenance Expended	1280	6400
Supplies	Pupil Support & ECSE Testing	1280	6400
Transportation	Bus Driver Salary	2559	6150
Transportation	Bus Driver Benefits	2559	6200
Transportation	Bus Aide Salary	2559	6150
Transportation	Bus Aide Benefits	2559	6200
Transportation	Other-Salaries	2559	6150
Transportation	Other-Benefits	2559	6200
Transportation	Contracted Transportation	2559	6300
Transportation	Transportation Supplies	2559	6400
Transportation	Transportation Equipment Total Cost	2559	6500
<b>ASBR OBJECT CODES</b>			
6110 Certificated Salaries	6300 Purchased Services		
6150 Non-Certificated Salaries	6400 Supplies		
6200 Employee Benefits	6500 Capital Outlay		

### CORE DATA PERSONNEL DETAIL

Use this sheet to assist in coding staff to Core Data and the ECSE Expenditure Report Core Data Details page. Districts may refer to the band in green to determine which MOSIS file contains the applicable data. If ECSE staff are not pulling over to the ER, please ensure all the fields below are correct in MOSIS.

MOSIS FILE DATA IS LOCATED IN	Course Assignment	Educator School and Course Assignment	Course Assignment	Course Assignment and Student Assignment	Course Assignment	Course Assignment	Where to code on ECSE ER Core Data Details Page (Line #)
Personnel Reported on Core Data	Course Code	Pos. Code	Valid Delivery System Code(s) **	Caseload*	Grade Level***	Program Code	
<b>A. Administrative Staff</b>							
Special Education Administrator	881900	10	leave blank	180*	PK	17	A1
Special Education Process Coordinator	883800	30	leave blank	180*	PK	17	A2
<b>B. Teachers</b>							
ECSE Centerbased/Self-Contained Classroom	195400	60	CO IG SC LI	12-22	PK	17	B1
ECSE Integrated Classroom Teacher	195400	60	CO IG SC LI	12-22	PK	17	B2
ECSE Itinerant Teacher	195400	60	CO IG SC LI	12-22	PK	17	B4
ECSE Speech Itinerant Teacher	195500	60	CO IG	12-22	PK	17	B4
ECSE Severe/Low Incidence Teacher	195400	60	LI	4-12	PK	17	B3
Direct Service/Inst. Visually Impaired	195100	60	CO IG SC LI	4-12	PK	17	B3
Direct Service/Inst. Hearing Impaired	195200	60	CO IG SC LI	4-12	PK	17	B3
Direct Service/Inst. Severe Developmental Delay	195300	60	CO IG SC LI	4-12	PK	17	B3
<b>C. Paraprofessionals</b>							
Paraprofessionals- ECSE Centerbased or Integrated Classrooms	195400	80	CO IG SC	12-22*	PK	17	C1
Paraprofessionals- ECSE Severe/Low Incidence Classrooms	195400	80	LI	4-12*	PK	17	C2
Paraprofessionals- Personal	195400	80	PA	1*	PK	17	C3
<b>D. Related Services</b>							
Audiologist	889100	90	leave blank	N/A*	PK	17	D1
Educational Diagnostician/Diagnostic Staff	889200	90	leave blank	160*	PK	17	D2
School Psychological Examiner	887000	70	leave blank	160*	PK	17	D2
Diagnostic Speech/Language	889000	90	leave blank	160*	PK	17	D2
Interpreter (sign language)	889600	90	leave blank	N/A*	PK	17	D3
Nurse	887600	70	leave blank	175*	PK	17	D4
Orientation and Mobility Specialist	889500	90	leave blank	N/A*	PK	17	D6
Occupational Therapist	889300	90	leave blank	35-50*	PK	17	D5
Physical Therapist	889400	90	leave blank	35-50*	PK	17	D5
Speech Therapist	195500	60	CO IG	35-50*	PK	17	D5 or B4
School Social Worker (Diagnostic)	887400	70	leave blank	160*	PK	17	D7
School Social Worker (General)	887400	70	leave blank	175*	PK	17	D8
School Social Worker (Related Services)	887400	70	leave blank	35-50*	PK	17	D9
<b>E. Additional Staff</b>							
Adaptive P.E.	086010	60	leave blank	N/A	PK	17	E1
Substitute Teacher - Long Term	195400	60	CO	N/A	PK	17	E3
Other Pupil Support Personnel	887900	70	leave blank	N/A	PK	17	E5

\* These caseloads are not reported in MOSIS; they are listed here for district reference.

\*\* See Core Data Manual for definitions.

\*\*\* Kindergarten eligible portion of assignment must be coded as "K"

### ECSE Caseload Calculator Worksheet

<b>Directions:</b>							
1)	Locate appropriate setting/personnel.						
2)	Input number of children with IEP, total number of children (if integrated/blended classroom exist) and staff FTE.						
3)	District will receive <b>"Not OK"</b> (located under Warning) if educator does not have caseload to support FTE.						

	Personnel Reported on Core Data	No. of Children with IEP	Total No. of Children	Staff FTE on ER	Min. Staff FTE	Max. Staff FTE	Case-load	Warnings
<b>A.</b>	<b>Administrative Staff</b>							
	Special Education Administrator					-	-	
	Special Education Process Coordinator					-	-	
		<b>0</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180</b>	
<b>B.</b>	<b>Teachers</b>							
	ECSE Centerbased Self-Contained Classroom Teacher				0.00	0.00	12-22	
	ECSE Integrated Classroom Teacher				0.00	0.00	12-22	
	ECSE Itinerant Teacher				0.00	0.00	12-22	
	ECSE Severe/Low Incidence Classroom Teacher				0.00	0.00	4-12	
<b>C.</b>	<b>Paraprofessionals</b>							
	Paraprofessionals - ECSE Centerbased Self-Contained or Integrated Classrooms				0.00	0.00	12-22	
	Paraprofessionals - ECSE Severe/Low Incidence Classrooms				0.00	0.00	4-12	
	Paraprofessionals - Personal				0.00	0.00	1	
<b>D.</b>	<b>Related Services</b>							
	Audiologist				n/a	n/a	n/a	
	Diagnostic Staff - OT, PT, SP				0.00	0.00	160	
	Interpreter (sign language)				n/a	n/a	n/a	
	Nurse				0.00	0.00	175	
	Related Services Staff - OT, PT, SP				0.00	0.00	35-50	
	Orientation and Mobility Specialist				n/a	n/a	n/a	
	School Social Worker - Diagnostic				0.00	0.00	160	
	School Social Worker - General				0.00	0.00	175	
	School Social Worker - Related Services				0.00	0.00	35-50	
<b>E.</b>	<b>Additional Staff</b>							
	Adaptive P.E.				n/a	n/a	n/a	
	Extended Day Instructional Staff				n/a	n/a	n/a	
	Substitute Teacher - Long Term				n/a	n/a	n/a	
	Other Instructional Staff				n/a	n/a	n/a	
	Other Pupil Support Personnel				n/a	n/a	n/a	

Instructions: This approval form must be attached to all ECSE leases submitted for reimbursement. Please complete one form per leased item. Fax leases and completed forms to: (573) 526-6898, Attn: Sandy Kliethermes.

**District Information:**

District Name:	
County District Code:	
Contact Name:	
Phone Number:	
Email Address:	

**Facility/Modular Lease**

School Year that Lease Covers:	
Building Name / Modular # / Modular Size:	
Total Lease Cost:	\$
ECSE Portion of Lease Cost:	\$
Prior Year Cost for Lease to ECSE Program:	\$
Is Space Shared with Other Programs (Yes/No):	

**Bus/Vehicle Lease**

School Year that Bus Lease Covers:	
Bus #:	
Total Bus Lease Cost:	\$
ECSE Portion of Bus Lease Cost:	\$
Prior Year Cost for Bus Lease to ECSE Program:	\$
Is Bus Shared with Other Students (Yes/No):	

**Copier Lease**

School Year that Copier Lease Covers:	
Serial #:	
Total Copier Lease Cost:	\$
ECSE Portion of Copier Lease Cost:	\$
Prior Year Cost for Copier Lease to ECSE Program:	\$
Is Copier Shared with Other Programs (Yes/No):	



DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
 DIVISION OF FINANCIAL AND ADMINISTRATIVE SERVICES  
 SPECIAL EDUCATION FINANCE  
 ECSE CAPITAL COST PURCHASE AGREEMENT

**CONTACT INFORMATION**

Enter the District Contact information in the fields below:

District Name: \_\_\_\_\_ County Code: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_ Contact Phone No: \_\_\_\_\_  
 Contact Email: \_\_\_\_\_ Submission Date: \_\_\_\_\_

**DIRECTIONS**

Use this form for the following ECSE Capital Cost Expenditures. Complete the form for the appropriate type of purchase and follow the submission instructions indicated at the end of the form.

- New Facility Construction
- Facility Renovation
- Facility Purchase/Lease Purchase
- Vehicle (non-bus) Purchase/Lease Purchase
- Bus Purchase/Lease Purchase
- Copier Purchase/Lease Purchase

**INTRODUCTION**

This worksheet will be used by the Division of Financial and Administrative Services in determining an appropriate amount of reimbursement for Early Childhood Special Education (ECSE) Capital Costs. Capital Costs include ECSE facility space, renovations, school buses/vehicles and office copiers. This calculation process will provide a consistent method for calculating the allowable ECSE capital reimbursement to a district for its ECSE program. See the end of the agreement for a list of definitions and terms used in the following sections.

**ECSE HISTORICAL CHILD COUNT DATA**

Report child count data in the fields below. Gray shaded areas will auto fill as the district enters data. The data reported in these fields will be used to determine the eligible count in the reimbursement formula. Select the corresponding fiscal year in year column. Enter the December 1 child count, end of the year count, integrated non-disabled peers in the ECSE classroom, and the number of ECSE students exiting the program. Please do not leave any fields blank as it will obscure the growth calculation; estimate if necessary.

	Three Years Ago	Two Years Ago	Last Year	Current Year	Next Year (Estimate)	Average Growth
Indicate Applicable Fiscal Year:	SELECT	SELECT	SELECT	SELECT	SELECT	-
ECSE December 1 Child Count:						
Percentage Growth Per Year	-					
ECSE End of the Year Count:						
Percentage Growth Per Year	-					
Integrated Non-Disabled Peers:						
Percentage Growth Per Year	-					0%
SUBTOTAL:	0	0	0	0	0	0
ECSE Students Exited Program:						
ELIGIBLE COUNT:	0	0	0	0	0	0
ELIGIBLE COUNT WITH GROWTH:	-	-	#VALUE!	#VALUE!	#VALUE!	-



If yes, please explain who the other students will be and the approximate number of them.

What is the total cost for the new bus/vehicle?

Calculated ECSE Reimbursement Amount:

#DIV/0!

Depreciation - Select # of years based on schedule above

SELECT

Calculated Reimbursement Per Year:

Provide a brief explanation of why a new bus/vehicle is needed and why ECSE students are not able to be transported on regular routes. If cost is prorated, explain proration method.

### COPIER REQUEST

Office copier reimbursement will be based on demonstrated need, ECSE child count, non-disabled integrated peers, and existing program office copiers. The copier reimbursement will be amortized over a three year period. The cost for copiers shared with other programs must be prorated.

Answer the following questions only if the district is requesting a copier purchase. The district must attach copier specifications and three bids. Gray shaded areas will auto fill as information is entered by district. The Calculated ECSE Reimbursement Amount is the amount DESE will reimburse for the copier over 3 years.

Will this copier replace an existing ECSE copier?

SELECT FROM DROP DOWN

If so, how old is the existing copier?

Approximately how many copies will be made annually?

What is the approximate date the copier will be purchased?

In which school year will staff start to utilize the copier?

Is the ECSE program in a stand-alone building?

Will this copier be shared among programs?

If yes, what is the prorated percentage charged to ECSE?

What is the cost being charged to ECSE for the copier?

Calculated ECSE Reimbursement per year:

\$ -

Provide a brief explanation of why a new copier is needed.

### RENOVATION

Renovation reimbursement will be based on numerous factors; including cost efficiency, need, prior purchases/renovations, and consideration of other options.

What is the total cost of the renovation? \_\_\_\_\_

What is the portion of cost being charged to ECSE? \_\_\_\_\_

Please explain renovation project in detail.

Please explain any other options that were pursued and why they weren't feasible.

### FACILITY CONSTRUCTION / FACILITY PURCHASE / FACILITY LEASE PURCHASE

Facility reimbursement funding will be a combination of actual cost and eligible count, allowing for 60 sq. feet per ECSE student. The square footage amount allowed per student is based on the State Early Childhood Standard of 35 sq. feet per student , plus a Division of Financial and Administrative Services add-on of 25 sq. feet per student for ancillary space. This formula will be applied to lease purchases, purchases, and new construction for facilities. The formula will be applied at the beginning of the agreement and remain consistent over an eight year period unless the district experiences a significant increase in students. At which time, the Division will re-evaluate the funding based on the higher eligible count.

There are four components taken into consideration for facility cost reimbursement:

- 1. Number of Eligible Students (ECSE Students and Non-Disabled Integrated Peers)
- 2. Total cost of the proposed facility (including all building levels & space for non-ECSE programs)
- 3. District cost per square foot of the proposed facility, and
- 4. State/Division standard for instructional and ancillary space.

Reimbursement Formula:

$$\begin{aligned} \text{Eligible Count} * \text{Division/State Standard Square Footage (60 sq feet)} &= \text{ECSE Reimbursable Space} \\ \text{Total Facility Cost} / \text{Total Facility Square Footage} &= \text{Cost per Square Foot} \\ \text{ECSE Reimbursable Space} * \text{Cost per Square Foot} &= \text{ECSE Reimbursement Amount} \end{aligned}$$

Answer the following questions only if the district is requesting new construction, purchase, or lease purchase of a facility. Gray shaded areas will auto fill as information is entered by district. The Calculated ECSE Reimbursement Amount is the anticipated amount that DESE will reimburse.

**FACILITY REQUEST INFORMATION SECTION**

Is this a new/first-time ECSE program for the district?	_____	SELECT FROM DROP DOWN
Is this a relocation of the existing ECSE program?	_____	SELECT FROM DROP DOWN
Will entire program be transferred to new space or a portion?	_____	SELECT FROM DROP DOWN
If a portion, how many eligible students will use new space? (Eligible students includes non-disabled integrated peers)	_____	-

If this is a new program, please explain where services were provided in the past. If this is a relocation, please explain the purpose and rationale for the relocation. If only a portion of the program is being transferred, please explain why.

How many ECSE classrooms are located in existing space?	_____
How many ECSE therapy rooms are located in existing space?	_____
How many ECSE classrooms will be located in new space?	_____
How many ECSE therapy rooms will be located in new space?	_____
How many ECSE teachers will be located in new space?	_____

Please explain the floor-plan of the new space compared to the old space and the benefit of how the new space will be set-up. Please describe other programs that will be utilizing the new space, if applicable.

Has DESE purchased ECSE space for the district in the past?	_____	SELECT FROM DROP DOWN
Is the existing space district property?	_____	SELECT FROM DROP DOWN

If DESE has purchase ECSE space in the past, please explain how the district intends to use this space after the ECSE program is relocated.

**FACILITY ACQUISITION INFORMATION SECTION**

Is this new construction, purchase, or a lease purchase? SELECT FROM DROP DOWN  
Is or will the new facility located on district property? SELECT FROM DROP DOWN  
Enter address of new facility. \_\_\_\_\_  
What is the total square footage of the proposed facility? \_\_\_\_\_  
What is the total cost for the proposed facility? \_\_\_\_\_

**FACILITY REIMBURSEMENT INFORMATION SECTION FOR ENTIRE PROGRAM**

Eligible Count used in Reimbursement Calculation: \_\_\_\_\_  
Calculated ECSE Reimbursable Space: \_\_\_\_\_  
Calculated Cost per Square Foot: \_\_\_\_\_  
Calculated ECSE Reimbursement Amount: \_\_\_\_\_  
Calculated Annual Reimbursement Amount over 8 Years: \_\_\_\_\_

**FACILITY REIMBURSEMENT INFORMATION SECTION FOR PORTION OF PROGRAM**

Eligible Count used in Reimbursement Calculation: \_\_\_\_\_ 0  
Calculated ECSE Reimbursable Space: \_\_\_\_\_ -  
Calculated Cost per Square Foot: \_\_\_\_\_  
Calculated ECSE Reimbursement Amount: \_\_\_\_\_  
Calculated Annual Reimbursement Amount over 8 Years: \_\_\_\_\_

Please explain why this purchase is reasonable and necessary to operate the ECSE program.

Please explain what other options the district pursued and why those options weren't sufficient.

### BID INFORMATION

Enter at least three names of bidders and their proposed bid price.

Awarded: _____	Bid Price: _____
Bidder 2: _____	Bid Price: _____
Bidder 3: _____	Bid Price: _____
Bidder 4: _____	Bid Price: _____
Bidder 5: _____	Bid Price: _____

If the lowest bid was not selected, please explain why.

### REQUIRED DOCUMENTATION

The district must submit the following documentation with this worksheet.

**Bus/Vehicle Purchase :**

The district must attach vehicle specifications that includes the VIN number and total cost, along with three bids.

**Copier Purchase:**

The district must attach copier specifications that includes the total cost, along with three bids.

**Facility Construction, Facility Purchase, Facility Lease Purchase, Facility Renovation:**

The district must attach a board approved building/construction contract or purchase agreement that indicates the total facility square footage and total estimated cost, along with three bids. If the district does not have this documentation at the time of completing this application, please send to the Department as soon as documentation is available. At the time of completion of the project, the district must submit documentation with the final purchase price, square footage, and floor plans.

### TERMS AND CONDITIONS

The District must sign this agreement before the District may purchase/lease a Capital Cost facility, bus, and/or copier using state or federal ECSE funding.

This agreement indicates the agreed upon reimbursement rate that the District will receive for the indicated purchase for the ECSE program. If purchasing, lease purchasing, remodeling, or building, this rate will remain in effect for the length of time outlined above. The item must be used in the District’s ECSE program only unless the purchase cost is prorated. The district must request permission from DESE for the item to be used outside of ECSE.

The parties agree that the District has investigated and chosen the most cost effective method for implementing the ECSE program. The District assures that it has obtained at least 3 competitive bids in order to accomplish the goals of the ECSE program.

A student is eligible for ECSE if they are age 3-5 and have an Individualized Education Plan (IEP). DESE will allow non-IEP students in an integrated ECSE classroom setting to be counted as an eligible student if the classroom has an ECSE teacher and at least half of the students have IEPs.

If the District determines there is a need for additional ECSE instructional space due to a significant increased child count within the 8 year amortization period and it becomes necessary to acquire additional space, the District may submit a new ECSE Capital Cost Reimbursement Agreement for consideration.

DESE will not reduce the amount of annual facility reimbursement during amortization period if ECSE child count decreases, however, the DISTRICT agrees to continue to make available to its ECSE program, the square footage of instructional space indicated in this agreement.

**REIMBURSEMENT (to be completed by DESE)**

Based on the information entered by the district above, the following table contains the projected reimbursement amount. This amount is subject to change after DESE's review of attached documentation.

	Reimbursement Amount	Depreciation Schedule	Amount per Year
Bus/Vehicle	#DIV/0!	SELECT	
Copier	\$ -	3	\$ -
Renovation	\$ -	TBD	
Purchase/LP/Renovation		8	

**SUBMISSION INSTRUCTIONS**

Prior to submission for final approval, please email this document to [spedfunding@dese.mo.gov](mailto:spedfunding@dese.mo.gov) for an initial review to ensure accuracy in completing the form. Once DESE has completed an initial review, the form will be returned to the district to be printed, signed, and mailed with the supporting documentation to: DESE, Attn: Division of Financial and Administrative Services, Special Education Finance, PO Box 480, Jefferson City, MO 65102. Once final review has been completed and approved, the district will receive a fully executed agreement.

**SIGNATURES**

I certify that the information reported within is accurate to the best of my knowledge.

Superintendent Name: \_\_\_\_\_

Superintendent Signature: \_\_\_\_\_

**DESE USE ONLY (to be completed by DESE)**

DESE Approval Signature: \_\_\_\_\_

Reimbursement Amount: \_\_\_\_\_

ER Year 1:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 2:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 3:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 4:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 5:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 6:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 7:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____
ER Year 8:	<u>September 20XX</u>	<u>FYXX</u>	Amt: _____	Balance: _____

**TERMINOLOGY**

Annual Rental/Lease: Rental agreement renewed annually for ECSE space or copiers. Districts do not use this form for annual leases, but rather the Lease Approval Form.

Division/State Space Standard: Amount of square footage allowed per student for instruction and ancillary services (60 sq feet per student for ECSE).

ECSE Reimbursable Space: Amount of space, based on eligible count and 60 sq feet per student, that ECSE will reimburse.

ECSE Reimbursement Amount: Amount of funds, based on ECSE Reimbursable Space and cost per sq. foot, that ECSE will reimburse.

ECSE Stand Alone Space: An ECSE facility that educates ECSE students in a different building/facility than where the K-12 population or other programs are educated.

Eligible Count: End of Year ECSE count with percentage growth, plus non-disabled peers integrated into ECSE classrooms.

Lease Purchase: A portion of the lease payment is applied to the purchase price of the property until paid in full. DESE does not re-evaluate funding on annual basis, but uses a consistent calculation over 8 years.

New Facility Construction: Clearing and excavating of land to construct a new building or structure. DESE does not re-evaluate funding on annual basis, but uses a consistent calculation over 8 years.

New Facility Purchase: To buy an existing building or structure. DESE does not re-evaluate funding on annual basis, but uses a consistent calculation over 8 years.

Renovation Cost: The costs associated with remodeling space to make suitable for the ECSE program.

Total Facility Cost: All building costs, including non-ECSE classrooms/ancillary costs for leasing, lease purchasing, purchasing, or constructing a facility.

Total Facility Square Footage: All square footage, including non-ECSE classrooms/ancillary square footage for leasing, lease purchasing, purchasing, or constructing a facility.

**Missouri Department of Elementary and Secondary Education  
Special Education Finance**

**Early Childhood Special Education Cooperative Fiscal Guidance**

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Fiscal guidance regarding federally funded K-12 cooperative/consortium structures has been developed and is posted on the School Finance website at: [http://dese.mo.gov/divadm/finance/acct\\_manual/](http://dese.mo.gov/divadm/finance/acct_manual/). However, since districts participating in Early Childhood Special Education (ECSE) cooperatives should not exchange federal funds, the guidance provided in the K-12 cooperative/consortium document does not apply to ECSE cooperatives. The following information is specific to ECSE cooperatives. For further information about the ECSE expenditures, please see the ECSE Expenditure Guide located at: <http://dese.mo.gov/divspeced/Finance/sef-ECSEmanual.pdf.pdf>.

**Funding Structure**

Fiscal agents of ECSE cooperatives incur all costs associated with operation of the cooperative and complete the ECSE Expenditure Report (due September 17 every year) to request reimbursement from the State. Therefore, fiscal agents of ECSE cooperatives are not allowed to collect any fees from member districts on expenditures that are reimbursable by the State. The fiscal agent, however, may accept fees for items that are restricted or not reimbursed by the State (playground equipment, computers, career ladder, furniture, snacks).

**Equipment/Leases**

Equipment purchased by the fiscal agent and reimbursed through the ECSE program will remain with the fiscal agent as long as they operate the cooperative and should be used for ECSE students. If an ECSE student's IEP requires a particular piece of equipment that should remain with him/her when he/she moves into kindergarten, the domicile district must purchase the equipment with IDEA Part B funds. If a district's ECSE program is "closing" and the district is becoming a member of an ECSE cooperative, any equipment, materials, and supplies the district purchased with ECSE funds goes to the cooperative's fiscal agent. If the district withdraws from the cooperative, the equipment, materials, and supplies goes back to the district.

If the fiscal agent is leasing a modular unit to provide service to cooperative members, the ECSE program will reimburse the lease fee. If the fiscal agent district owns the modular unit, then rent will not be reimbursed.

**Changing Fiscal Agents**

If an ECSE cooperative decides to switch the fiscal agent to another district in the cooperative, the original fiscal agent district would continue to receive payments the year after any closure/change in fiscal agents since reimbursement is a year behind. As the fiscal agent operates the cooperative, they are incurring the costs until they receive reimbursement. So, as the fiscal agent, they will keep all reimbursement that comes from the ECSE program in the year following the closure/change in fiscal agents.

Any tangible equipment, supplies, and materials purchased with ECSE funds by the original fiscal agent must be transferred to the new fiscal agent. Vehicles and modular units will be reviewed on a case-by-case basis.

**Dissolving the Cooperative**

If the ECSE cooperative disbands/dissolves, any tangible equipment, supplies, and materials purchased with ECSE funds will remain with the fiscal agent who incurred the original cost of the items.

Member districts may apply for start-up funds and capital outlay to create their own programs, if needed. Start-up funds may be used for supplies and equipment for new classrooms or itinerant positions and must be claimed in the year the classroom or position was added.