



SPECIAL EDUCATION FINANCE

Division of Financial
and Administrative Services

March 11, 2020

Missouri Department of Elementary and Secondary Education

TOPICS

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- Special Education Finance Due Dates
- Upcoming Trainings
- Budgeting for 2020-21 Special Education Costs
 - Budgeting Federal Funds
 - Meeting the Maintenance of Effort Requirement



SPECIAL EDUCATION FINANCE DUE DATES

<https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-due-dates>



SPECIAL EDUCATION FINANCE DUE DATES



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Title	Services Year	Due Date
Verify Prior Year Data for use in FY 21 IDEA Part B Allocation Calculations	2019-20	March, 2020
Release Proportionate Share Carryover Funds	2019-20	April 17, 2020
FY 20 Budget Application Amendments	2019-20	April 30, 2020
FY 21 Budget Application	2020-21	July 1, 2020
FY 20 Final Expenditure Report	2019-20	Sept. 30, 2020
FY 20 Early Childhood Special Education Final Expenditure Report	2019-20	October 15, 2020
Sped Finance Monitoring - Self-Assessments	2019-20	Jan. 31, 2021

UPCOMING TRAININGS

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MOASBO

- April 28, 2020 12:30-1:20 Tan-Tar-A, Osage Beach

New Special Education Director Academy

- Mid-July, 2020 9:00-4:00 Columbia



IDEA ALLOCATION DATA VERIFICATION

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FY 21 IDEA Part B (Section 611 and Section 619) Allocation Calculations

Any corrections to the following 19-20 data must be made in the system in which they were reported:

- PK-12 September Enrollment
- Parentally Placed Private School Student
- Non-Resident
- Home School
- Federal Programs Free and Reduced Lunch (FRL) (data includes FRL students in grades K-12 found in the MOSIS October Student Core file)

Errors on reporting this data could result in a decrease in the LEA's FY 21 IDEA Part B (Section 611 and Section 619) allocations.

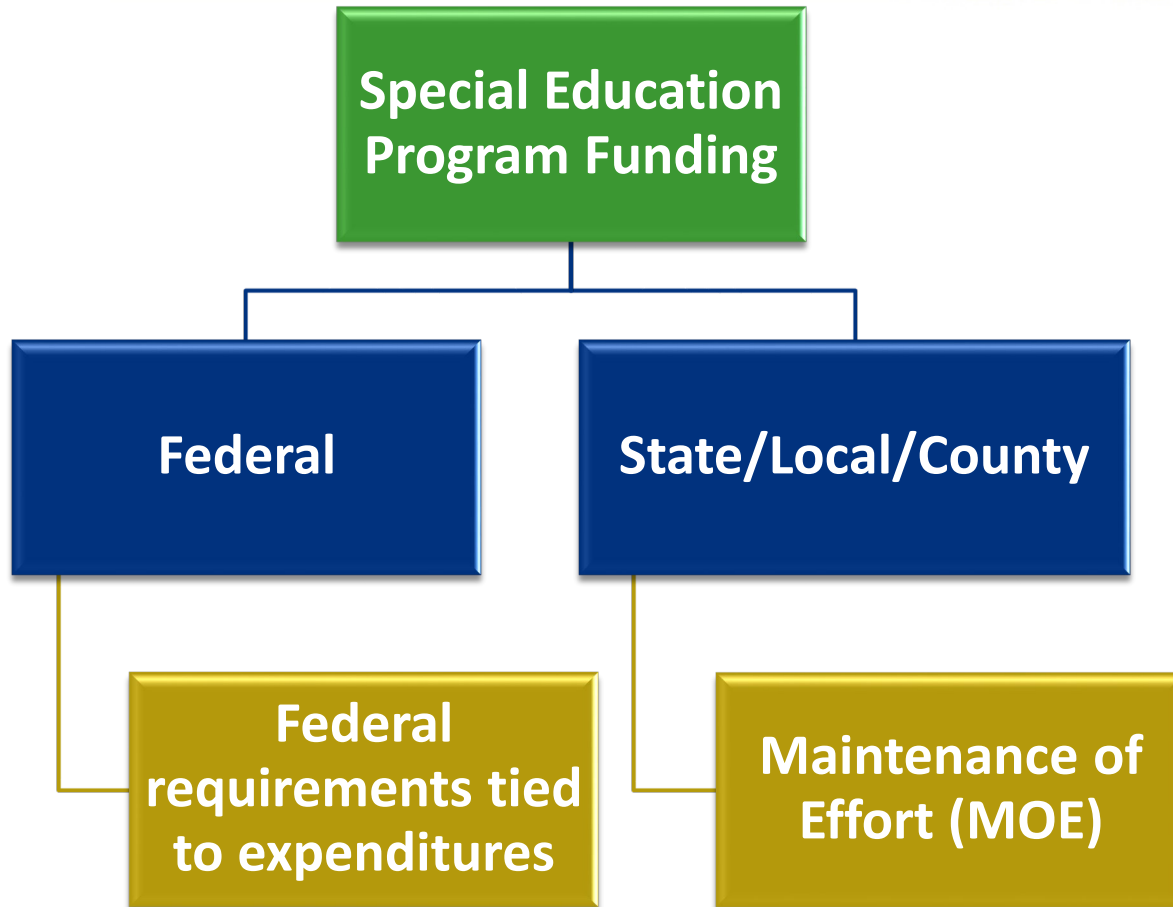
LEAs should also work with non-public schools to make sure the Non-Public counts reported are accurate.

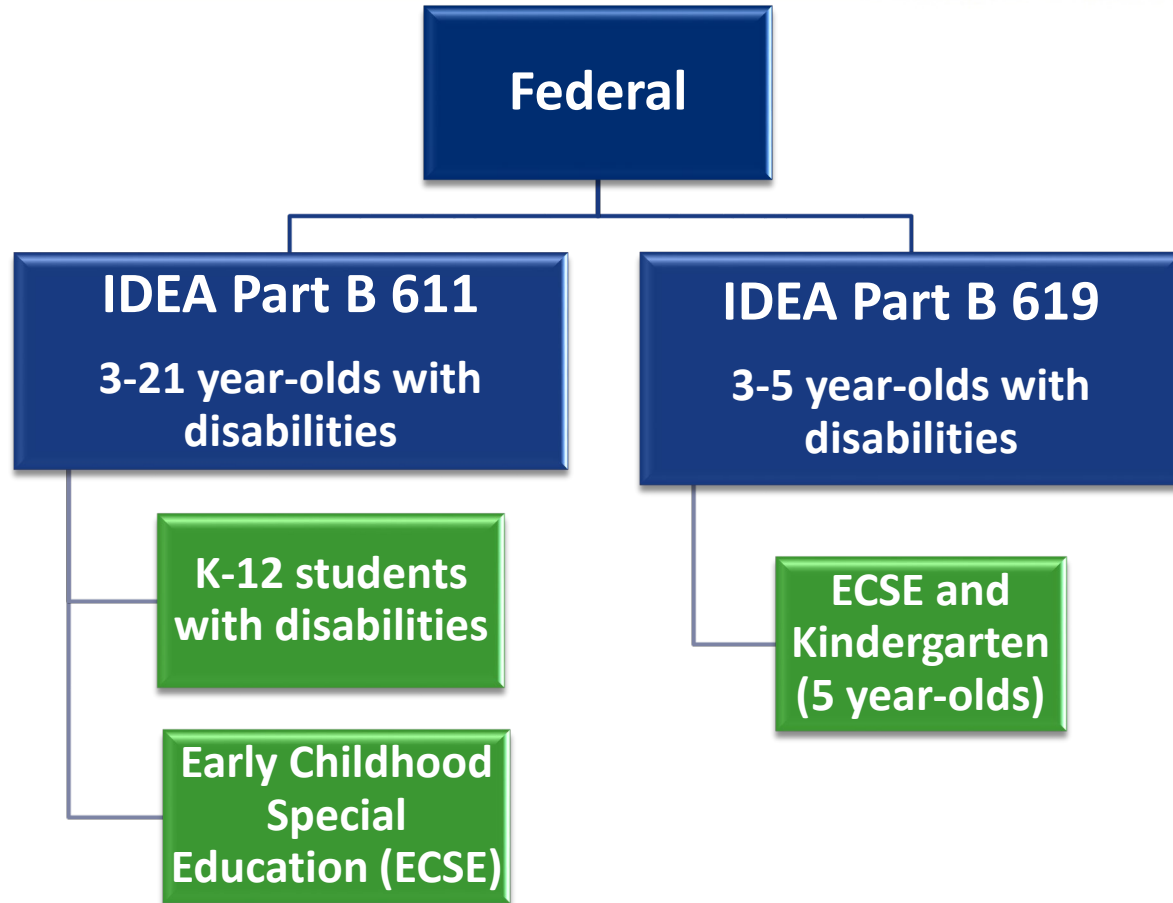


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BUDGETING FOR 2020-21







SPECIAL EDUCATION PART B BUDGET



Total IDEA Part B 611 Funds Available \$543,887.00

Total ECSE 619 Funds Available \$13,441.00

Total Funds Available \$557,328.00

<u>Part B 611</u>		<u>Coordinated Early Intervening Services (CEIS)</u>	
Current Year Part B 611 <i>(includes CEIS)</i>	\$426,576.23	Current Year	\$83,599.20
Part B 611 Carryover	<u>\$0.00</u>	Carryover	\$0.00
Current Year Proportionate Share <i>(Estimated)</i>	\$3,208.77	Total Available	\$83,599.20
Proportionate Share Carryover	\$0.00		
Part B 611 Total Available	\$429,785.00		

ECSE

Current Year ECSE 611	\$114,102.00
Current Year ECSE 619	\$13,441.00
ECSE 619 Carryover	\$0.00
ECSE Total Available	\$127,543.00

BUDGETING IDEA FEDERAL FUNDS



Breakdown of IDEA Part B Federal Funds

Total IDEA Part B 611 Funds Available	Current Year Part B 611 + Part B 611 Carryover + Current Year Proportionate Share + Proportionate Share Carryover + Current Year ECSE 611
Total ECSE 619 Funds Available	Current Year ECSE 619 + ECSE 619 Carryover
Total Funds Available	Total IDEA Part B 611 Funds Available + Total ECSE 619 Funds Available
Current Year Part B 611	Current fiscal year's portion of total allocation of IDEA Part B 611 funds to spend on K-12 public school students with disabilities.
Part B 611 Carryover	Prior fiscal year's unobligated/unspent Part B 611 funds. The LEA must spend the funds in the current fiscal year or the funds will be forfeited.
Current Year Proportionate Share	Current fiscal year's amount of IDEA Part B 611 funds that must be obligated/spent on K-12 parentally placed private/home school students with disabilities.
Proportionate Share Carryover	Prior fiscal year's unobligated/unspent proportionate share amount. The LEA must spend or release the funds in the current fiscal year or the funds will be forfeited.

BUDGETING IDEA FEDERAL FUNDS



Breakdown of IDEA Part B Federal Funds

Coordinated Early Intervening Services (CEIS)	15% of the Total Funds Available for K-12 public school at-risk students without disabilities. The amount for CEIS is part of the Part B 611 amount, not in addition to it. Spending Part B funds for CEIS is voluntary, unless LEA has a finding of significant disproportionality.
Current Year ECSE 611	Current fiscal year's portion of total allocation of IDEA Part B 611 funds to spend on ECSE students ages 3-5 students with disabilities.
Current Year ECSE 619	Current fiscal year's allocation of IDEA Part B 619 funds to spend on ECSE students ages 3-5 and/or Kindergarten students age 5 with disabilities. LEAs that wish to forfeit these funds must do so by September 30.
ECSE 619 Carryover	Prior fiscal year's unobligated/unspent IDEA Part B 619 funds. The LEA must spend the funds in the current fiscal year or the funds will be forfeited.



MAINTENANCE OF EFFORT (MOE)

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Maintenance of Effort (MOE) is the amount of **NON-FEDERAL (State, Local, County)** funds that must be spent on the ECSE and K-12 special education programs.

The LEA must budget and spend the same amount in local and county funds, or the combination of state, local, and county funds, as it did in the last year the LEA met MOE on that method.

2018-19 Part B FER Submittal and Approval Page:

MOE Amounts Needed for MOE Compliance in 2019-2020

Local Only	State and Local	Local Only Per Child	State and Local Per Child
\$7,974.00	\$261,412.11	\$227.83	\$7,468.92

MEETING MOE

- **Step 1:** Determine total cost for ECSE and K-12 special education programs
 - What were the costs of the ECSE and K-12 Special Education programs last year?
 - Any anticipated significant changes for the current year?
- **Step 2:** Determine what revenue sources are available and amount of each source
- **Step 3:** Determine method to meet MOE and amount needed for meeting MOE
- **Step 4:** Determine how much is left to spend
- **Step 5:** Determine how much of remaining amount to spend with other sources
- **Step 6:** Determine how to code



Total Cost for
Special Education
Program
\$500,000

Step 1: Determine total cost for ECSE and K-12 special education programs

**Step 2: Determine available revenue sources (state/local/
county/federal)**

**Step 3: Determine method and amount needed for
meeting MOE**

State = \$1,000,000
Local = \$300,000
County = \$100,000
Federal = \$90,000

MOE Local Only
\$20,000

\$500,000 -
\$20,000 Local =
\$480,000

Step 4: Determine how much is left to spend

\$480,000 - \$90,000 Federal =
\$390,000 State

**Step 5: Determine how much of remaining
amount to spend with other sources**

\$90,000 = 4, 44100
\$20,000 = 1, 12210
\$390,000 = 3, 12210/12810

Step 6: Determine how to code

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