



## SPECIAL EDUCATION FINANCE

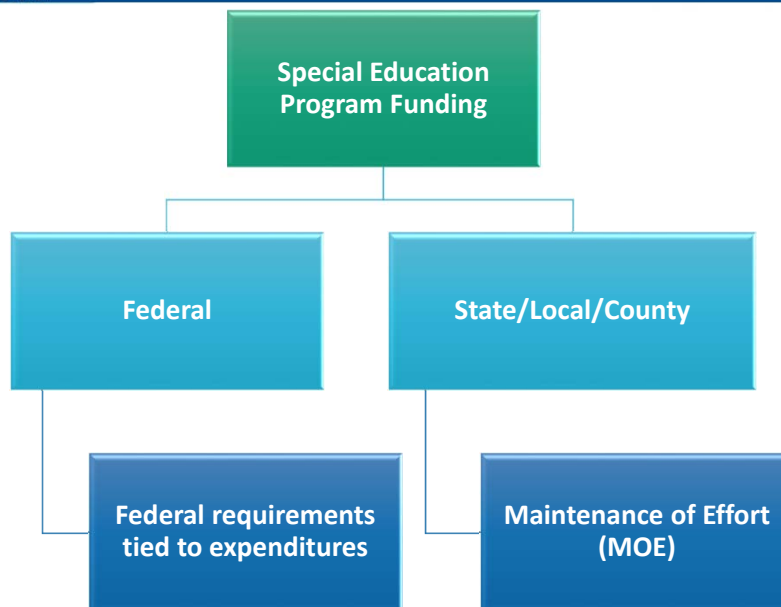
Spring 2019

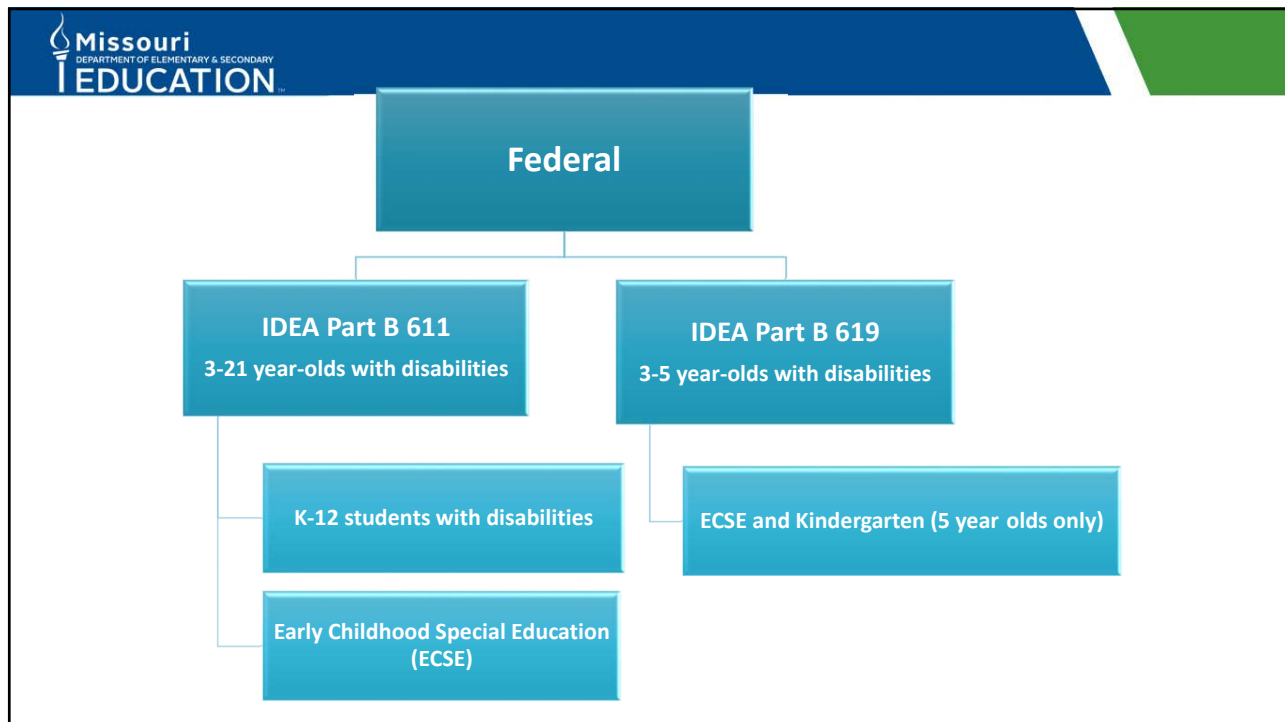


## TOPICS

- Special Education Program Funding
- Expenditure Coding
- Expenditures Pulling from the ASBR to the Part B and ECSE FERs
- Making Adjustments for Overlapping Fiscal Years

# SPECIAL EDUCATION FUNDING





## Part B Section 611

### Regular Part B – K-12 public school students with disabilities

#### Part B

*Current Year Regular Part B	\$447,668.03
*Regular Part B Carryover	<u>\$0.00</u>
Total Available:	\$447,668.03

\*Regular Part B includes CEIS

## **Part B Section 611**

### **Coordinated Early Intervening Services – K-12 at-risk students without disabilities**

\*The amount for CEIS is part of the Regular Part B amount. Spending Regular Part B funds for CEIS is voluntary, unless LEA has a finding of significant disproportionality.

#### Coordinated Early Intervening Services (CEIS)

Current Year Calculation:	\$67,358.10
Prior Year Carryover:	\$0.00
Total Available:	\$67,358.10

## **Part B Section 611**

### **Proportionate Share – K-12 private/home school students with disabilities**

\*LEAs with a Proportionate Share amount are required to budget the Total Available amount.

#### Proportionate Share

Current Year Calculation (estimated):	\$1,385.97
Prior Year Carryover:	\$0.00
Total Available:	\$1,385.97

**Part B Section 611**

**Early Childhood Sped (ECSE) 611 – 3-5 year-olds with disabilities in ECSE**

ECSE

Current Year ECSE 611	\$131,667.00
Current Year ECSE 619	\$13,518.00
Total Available	\$145,185.00

**Part B Section 619**

**Early Childhood Sped (ECSE) 619 – 3-5 year-olds with disabilities, including 5-year-olds in Kindergarten**

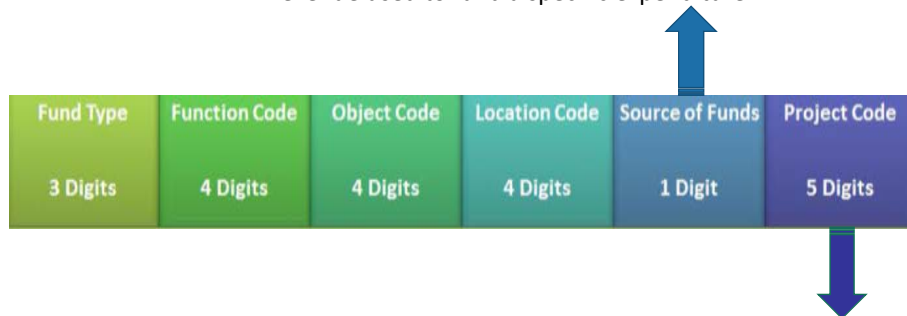
ECSE

Current Year ECSE 611	\$131,667.00
Current Year ECSE 619	\$13,518.00
Total Available	\$145,185.00

# EXPENDITURE CODING

## ACCOUNTING CODE STRUCTURE

The **Source of Funds Code** is used to identify a subset of revenue used to fund a specific expenditure.



The **Project Code** is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant.

## SOURCE OF FUNDS

SOURCE DESCRIPTION	SOURCE CODE
Local	1
County	2
State	3
Federal	4

## SPECIAL EDUCATION PROJECT CODES

Project Description – State/Local/County Funding	Project Code
K-12 Special Education Expenditure	12210
ECSE Expenditure	12810

\*Use these project codes for special education expenditures paid with **any** non-federal funds. **These project codes are not tied to a specific revenue source.**

Project Description – Federal Funding	Project Code
IDEA Part B (611) Entitlement <i>Regular Part B, Proportionate Share, and CEIS</i>	44100
ECSE 611	44200
ECSE 619	44201

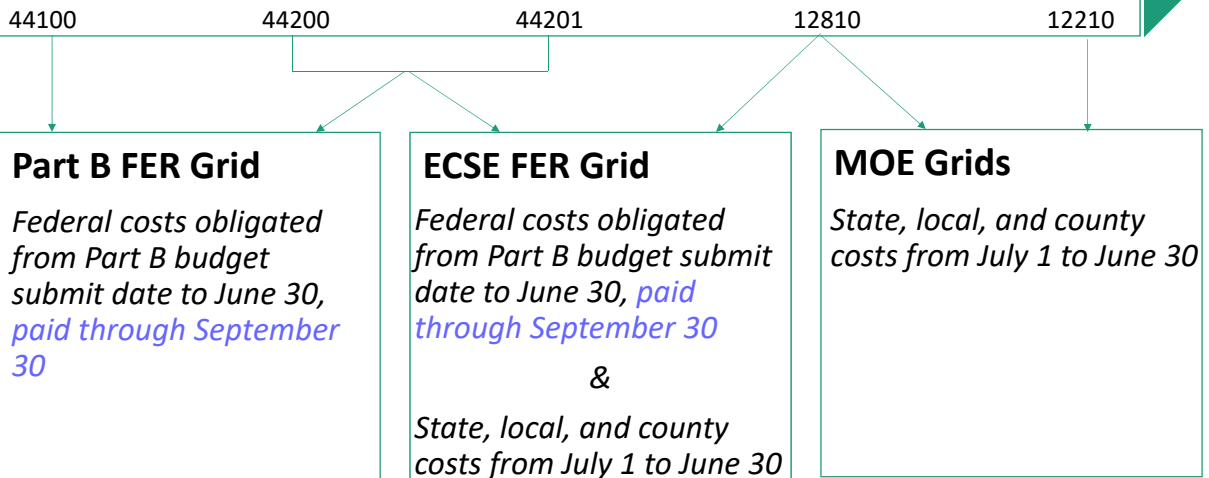
\*Use these project codes for special education expenditures paid with **only** these federal funds. **These project codes are tied to a specific revenue source.**

						SOURCE CODE	PROJECT CODE				
						2017-18			BUDGETED AMOUNT	YTD AMOUNT	MONTHLY AMOUNT
FD	FUNC	OBJ	LOC	SRCE	PROG				BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES											
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES			-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES			-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES			-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT			-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT			-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT			-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT			-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT			-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY			-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY			-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE			-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE			-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE			-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE			-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES			-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES			-2,500.00	2,500.00	0.00
SUB TOTAL									-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES											
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY			-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT			-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY			-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE			-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES			-100.00	100.00	0.00
SUB TOTAL									-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED											
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY			-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY			-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY			-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT			-5,000.00	500.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE			-1,000.00	100.00	100.00
SUB TOTAL									-51,000.00	40,000.00	5,600.00

## EXPENDITURES PULLING FROM THE ASBR TO THE FERs



## ASBR Reported Costs: July 1 – June 30



# SPECIAL EDUCATION PART B FER FER GRID

## FEDERAL EXPENDITURES

PART B 611 Spent for K-12 Special Education	Source Code Used	K-12 Project Code Used
\$562,802	4	44100

ECSE 611 Spent	Source Code Used	ECSE Project Code Used
\$20,124	4	44200

ECSE 619 Spent	Source Code Used	ECSE Project Code Used
\$6,320	4	44201

Federal special education expenditures from July 1 to June 30 will pull onto the Part B FER Grid from the ASBR.

## **SPECIAL EDUCATION PART B FER** **MOE LOCAL GRID**

## LOCAL EXPENDITURES

Local Spent for K-12 Special Education	Source Code Used	K-12 Project Code Used
\$68,352	1	12210

Local Spent ECSE	Source Code Used	ECSE Project Code Used
\$1,050	1	12810

Local special education expenditures from July 1 to June 30 will pull onto the MOE Local Grid from the ASBR.

## **SPECIAL EDUCATION PART B FER** **MOE COUNTY GRID**

## COUNTY EXPENDITURES

County Spent for K-12 Special Education	Source Code Used	K-12 Project Code Used
\$6,015	2	12210

County Spent ECSE	Source Code Used	ECSE Project Code Used
\$150	2	12810

County special education expenditures from July 1 to June 30 will pull onto the MOE County Grid from the ASBR.

## SPECIAL EDUCATION PART B FER **MOE STATE GRID**

## STATE EXPENDITURES

State Spent for K-12 Special Education	Source Code Used	K-12 Project Code Used
\$45,895	3	12210

State Spent ECSE	Source Code Used	ECSE Project Code Used
\$18,075	3	12810

State special education expenditures from July 1 to June 30 will pull onto the MOE State Grid from the ASBR.

## HOW WILL MOE COMPLIANCE BE DETERMINED?

## MOE COMPLIANCE REQUIREMENT

LEAs must maintain the amount of state/local/county spent for the special education program from year to year.

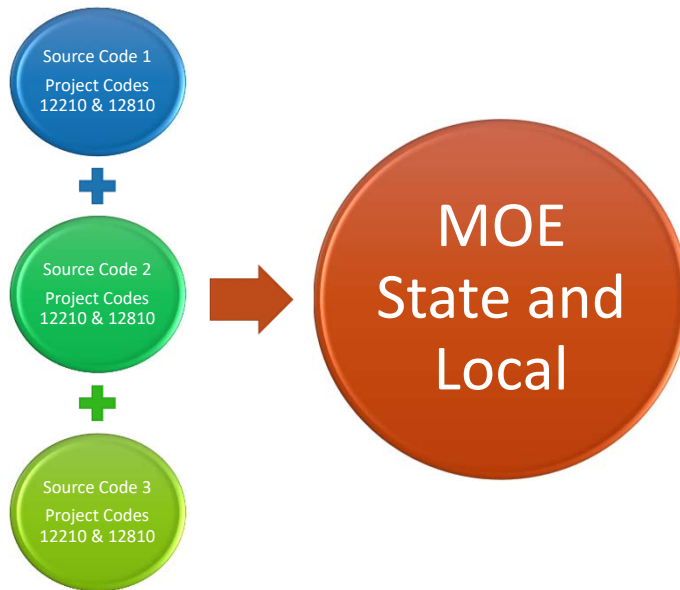
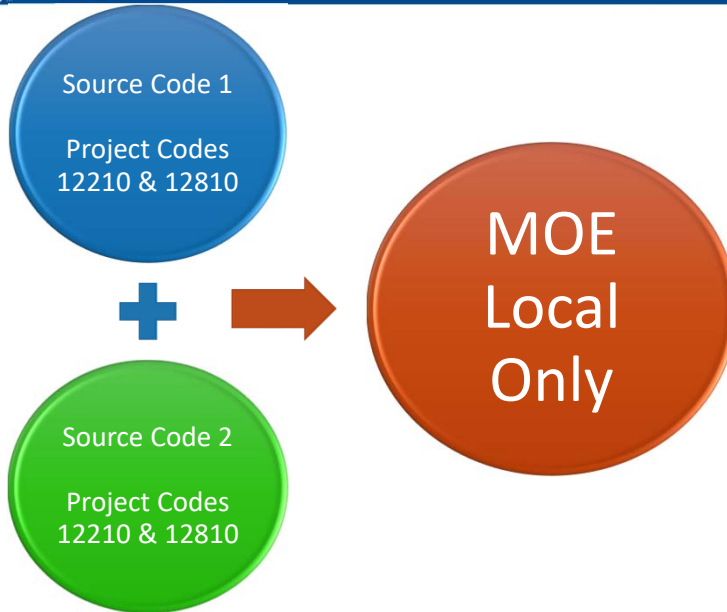
- Expended MOE in Current Year  $\geq$  Expended Last FY Met MOE Compliance

## METHODS FOR MEETING MOE

LEAs must meet MOE by at least one of the following methods:

- Total Local Funds Only
- Per Child Local Funds Only
- Total Combination of State and Local Funds
- Per Child Combination of State and Local Funds

LEAs can change the method used to meet MOE from year to year.



# EARLY CHILDHOOD SPECIAL EDUCATION FER

## EARLY CHILDHOOD SPECIAL EDUCATION EXPENDITURES

<b>Total ECSE Expenditures</b>  \$589,246	<b>Non-Federal Spent</b>	<b>Source Code Used</b>	<b>ECSE Project Code Used</b>
	\$562,802	1, 2, 3	12810
	<b>ECSE 611 Spent</b>	<b>Source Code Used</b>	<b>ECSE Project Code Used</b>
	\$20,124	4	44200
	<b>ECSE 619 Spent</b>	<b>Source Code Used</b>	<b>ECSE Project Code Used</b>
\$6,320	4	44201	

All ECSE expenditures from July 1 to June 30 will pull onto the ECSE FER Grid from the ASBR.



# MAKING FEDERAL ADJUSTMENTS

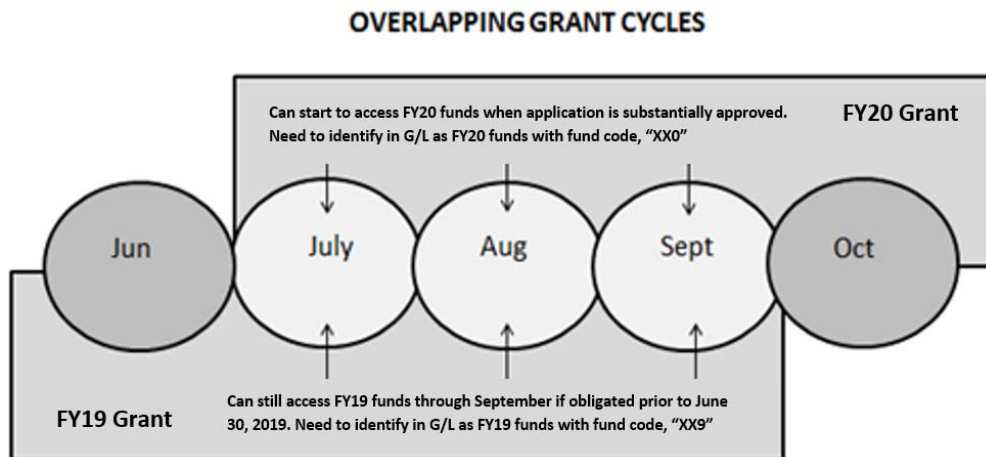
## PERIOD OF PERFORMANCE

- The period of performance for a Federal grant runs from the date the budget was submitted to June 30<sup>th</sup> each fiscal year.
- Obligations of Federal funds must occur within the period of performance.

GRANT CYCLE	PERIOD OF PERFORMANCE	FIRST DAY TO OBLIGATE FUNDS	LAST DAY TO OBLIGATE FUNDS	LAST DAY TO LIQUIDATE FUNDS
FY19 Grant Funds	July 1, 2018 – June 30, 2019	July 1, 2018 or the date the Budget App was submitted (whichever is later)	June 30, 2019	September 30, 2019
FY20 Grant Funds	July 1, 2019 – June 30, 2020	July 1, 2019 or the date the Budget App was submitted (whichever is later)	June 30, 2020	September 30, 2020

## OVERLAPPING GRANT CYCLES

- Overlapping grant cycles means the LEA is accessing two fiscal years of grants simultaneously in the same general ledger.



## TRACKING OVERLAPPING GRANT CYCLES

### Fund Code – 3 Digits

- The Fund Code consists of two basic elements: the first two digits indicate the type of fund and the last digit indicates the fiscal year.

### Example: Fund Code 119

- The first digit indicates that the purpose of this fund is General (Incidental) Fund.
- The second digit indicates the operating subfund of the General (Incidental) Fund.
- The third digit indicates that it is for the FY19 (2018-2019) fiscal year.

\*DESE recommends using the fund code to track fiscal year unless the vendor tracks year in a separate field.

## IN SUMMARY

Funds from a new grant cycle (FY20) must not be used for **obligations** that occurred in the previous grant cycle (FY19).

**FY19**  
**OBLIGATION**            **FY20**  
**FUNDS**

## IN SUMMARY

If expenditures for the FY19 grant occur in July, August, and/or September, 2019 LEAs must:

1. Use prior year (FY19) grant funds to pay for costs obligated during the period of performance (July 1, 2018 to June 30, 2019)  
- OR -
2. Use non-federal (state, local, county) funds to pay for cost

## Expenditures Pulled Onto FY19 Part B FER

### ASBR

July 1, 2018

June 30, 2019

### Part B FER - MOE

July 1, 2018

June 30, 2019

\*No adjustments needed

### Part B FER - Federal

July 1, 2018

June 30, 2019

July, August, September, 2018

July, August, September, 2019

\*Negative adjustment needed for costs paid with FY18 Federal funds

\*Positive adjustment needed for costs paid with FY19 Federal funds

Do NOT include costs paid with FY20 Federal funds

## Expenditures Pulled Onto FY19 ECSE FER

### ASBR

July 1, 2018

June 30, 2019

### ECSE FER – NON FEDERAL

July 1, 2018

June 30, 2019

\*No adjustments needed

### ECSE FER - FEDERAL

July 1, 2018

June 30, 2019

July, August, September, 2018

July, August, September, 2019

\*Negative adjustment needed for costs paid with FY18 Federal funds

\*Positive adjustment needed for costs paid with FY19 Federal funds

Do NOT include costs paid with FY20 Federal funds

## **ADJUSTMENT PAGE**

Negative adjustment for prior year grant costs as well as positive adjustments for current year grant costs will be made by function code on the Part B FER and ECSE FER.

Adjustments will calculate in the total function code amount reported on the Part B FER Grid and ECSE FER Grid.

## **TRAININGS AND RESOURCES**

## UPCOMING TRAININGS

### **MOASBO (9:00-10:00)**

- April 30, 2019                      Tan-Tar-A, Osage Beach

### **New Special Education Director Academy (9:00-4:00)**

- July 23-24, 2019                      Capitol Plaza, Jefferson City

## RESOURCES

Maintenance of Effort Guidance

<https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>

Special Education Expenditure Coding Structure & FAQ

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

Accounting Manual

<https://dese.mo.gov/financial-admin-services/school-finance/accounting-manual>

ePeGs Guides

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

## SPECIAL EDUCATION FINANCE CONTACTS

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