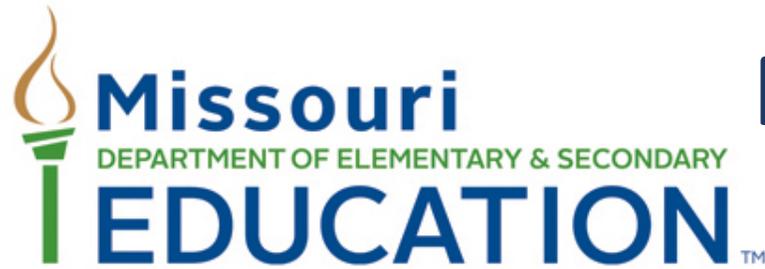


*SPECIAL EDUCATION FINANCE PRESENTS:*



# NEW DIRECTORS FINANCE ACADEMY

## ePeGs Overview

**AUGUST 2020**



# ACCESS

- The district/LEA **User Manager** or Superintendent can assign access to ePeGS in the Web Application System.



## ▼ **User Applications**

### ▼ **DESE Web Applications**

- ▷ Annual Report of the County Clerk
- ▷ Annual Secretary of the Board Report (ASBR)
- ▷ ARRA
- ▷ Data Collection
- ▷ DESE Payment Management (Rewrite)
- ▷ DESE Sheltered Workshops Rewrite
- ▷ Educator Certification System
- ▷ Educator Qualifications
- ▷ ePeGS
- ▷ Food and Nutrition Services
- ▷ Food and Nutrition Services Direct Certification
- ▷ Missouri Comprehensive Data System (MCDS)
- ▷ School Finance
- ▷ Tiered Monitoring
- ▷ User Manager

### ▼ **Report**

- ▷ Report Menu -- All data and/or reports are now available through the Missouri Comprehensive Data System (MCDS) Portal.

### ▼ **User Information**

- ▷ Change Password
- ▷ Edit User Profile
- ▷ Edit Security Question/Answer
- ▷ Logon/Logoff



District/LEA:

ePeGS: Homepage

- ▶ [ePeGS Homepage](#)
- ▶ [Funding Application Menu](#)
- ▶ [Report Menu](#)
- ▶ [Core Assurances](#)
- ▶ [Maintenance](#)
- ▶ [DESE Web Application Menu](#)
- ▶ [Logon/Logoff](#)

## Welcome to ePeGS

Funding Application Menu

Current User: switherb

"Missouri public schools: the best choice...the best results!"



District/LEA:

Funding Application: Menu

- ▶ ePeGS Homepage
- ▼ **Funding Application Menu**
  - ▶ Current Funds Available
  - ▶ College and Career Readiness
  - ▶ Quality Schools
  - ▶ Special Education
  - ▶ DESE Supervisor Approval
  - ▶ Awaiting Approval
  - ▶ ESEA MOE
- ▶ Report Menu
- ▶ Core Assurances
- ▶ Maintenance
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

College and Career Readiness [Show](#)

Quality Schools [Show](#)

Special Education [Show](#)



District/LEA:

## Funding Application: Menu



▷ [ePeGS Homepage](#)

▼ [Funding Application Menu](#)

▷ [Current Funds Available](#)

▷ [College and Career Readiness](#)

▷ [Quality Schools](#)

▷ [Special Education](#)

▷ [DESE Supervisor Approval](#)

▷ [Awaiting Approval](#)

▷ [ESEA MOE](#)

▷ [Report Menu](#)

▷ [Core Assurances](#)

▶ [Maintenance](#)

▷ [DESE Web Application Menu](#)

▷ [Logon/Logoff](#)

[College and Career Readiness](#) [Show](#)

[Quality Schools](#) [Show](#)

[Special Education](#) [Hide](#)

- [Early Childhood Special Education](#)
- [Spec Ed Part B Entitlement](#)
- [Special Education Early Childhood - ARRA](#)



District/LEA:

Year: 2020-2021 ▼

Funding Application: Spec Ed Part B Entitlement - Grant Summary

- ▶ ePeGS Homepage
- ▼ Funding Application Menu
  - ▶ Current Funds Available
  - ▶ College and Career Readiness
  - ▶ Quality Schools
  - ▼ Special Education
    - ▼ Spec Ed Part B Entitlement
      - ▼ Budget Application
        - ▼ Initial
          - ▶ Budget Grid
          - ▶ Capital Outlay
          - ▶ Supporting Data
          - ▶ MOE
          - ▶ Submittal and Approval
    - ▶ Payment Request

Budget Application [Show](#)

Payment Request [Show](#)

Final Expenditure Report [Show](#)

### **DESE Program Contact**

Ellen Bohrn  
205 Jefferson  
Jefferson City, MO 65101  
**Phone:** (573) 751-0623  
**Email:** [ellen.bohrn@dese.mo.gov](mailto:ellen.bohrn@dese.mo.gov)



# PART B BUDGET APPLICATION

***DUE JULY 1<sup>st</sup> EVERY YEAR***

# PART B BUDGET APPLICATION COMPONENTS

Budget Application Page	Purpose
<b>Budget Grid Page</b>	Budget IDEA federal funds allocated for ECSE and K-12 (public and private) special education costs from the fiscal year paid with: <ul style="list-style-type: none"> <li>• Part B 611 funds</li> <li>• ECSE 611 funds</li> <li>• ECSE 619 funds</li> </ul> Budget federal funds for Coordinated Early Intervening Services (CEIS) and Comprehensive Coordinated Early Intervening Services (CCEIS) Budget Part B 611 and ECSE 619 carryover after the prior year Part B FER has been approved
<b>Capital Outlay Page</b>	Budget costs for Equipment and Capital Outlay paid with federal funds
<b>Supporting Data Page</b>	Use MOE Adjustment/CEIS interaction tool and indicate K-12 special education cooperative status
<b>MOE Pages</b>	Budget ECSE and K-12 special education costs paid with non-federal funds from the reporting fiscal year Report MOE Adjustment and Exceptions Determine MOE Eligibility
<b>Submittal Page</b>	Agree to core and grant specific assurances Submit budget application

# PART B BUDGET NAVIGATION AND STATUS

Funding Application: Spec Ed Part B Entitlement - Grant Summary

Number

Name

Select District

- ▶ ePeGS Homepage
- ▼ Funding Application Menu
  - ▶ Current Funds Available
  - ▶ College and Career Readiness
  - ▶ Quality Schools
  - ▼ Special Education
    - ▼ **Spec Ed Part B Entitlement**
      - ▼ Budget Application
        - ▼ Initial
          - ▶ Budget Grid
          - ▶ Capital Outlay
          - ▶ Supporting Data
          - ▶ MOE
          - ▶ Submittal and Approval

Budget Application [Hide](#)

Opens: 5/27/2020 Closes: 5/1/2021 at 12:00:01 a.m.

Version	Status	Activity Log
<a href="#">Initial</a>	APPROVED on 6/11/2020 12:43:44 PM by bohrnj	<a href="#">view</a>

[Create Revision](#)

Payment Request [Show](#)

Opens: 7/1/2020 Closes: 10/1/2021 at 12:00:01 a.m.

Final Expenditure Report [Hide](#)

TBD

There are no Final Expenditure Reports at this time. [Create FER](#)

# AVAILABLE IDEA FEDERAL FUNDS

<u>Total IDEA Part B 611 Funds Available</u>	\$101,775.38
<u>Total ECSE 619 Funds Available</u>	\$1,689.00
<b>Total Funds Available</b>	<b><u>\$103,464.38</u></b>

<u>Part B 611</u>		<u>Coordinated Early Intervening Services (CEIS)</u>	
Current Year Part B 611 <i>(includes CEIS)</i>	\$97,603.38	Current Year	\$15,271.20
Part B 611 Carryover	<u>\$0.00</u>	Carryover	\$0.00
Current Year Proportionate Share <i>(Estimated)</i>	\$0.00	Total Available	\$15,271.20
Proportionate Share Carryover	\$0.00		
<b>Part B 611 Total Available</b>	<b>\$97,603.38</b>		

<u>ECSE</u>	
Current Year ECSE 611	\$4,172.00
Current Year ECSE 619	\$1,689.00
ECSE 619 Carryover	\$0.00
<b>ECSE Total Available</b>	<b>\$5,861.00</b>

## TOTAL FUNDS AVAILABLE SCREEN:

<b>Allocations</b>	<b>Part B 611</b>	<b>ECSE 611</b>	<b>ECSE 619</b>
1 Original Allocation	\$95,947.00	\$4,172.00	\$1,689.00
2 Allocation Adjustments	\$1,656.38	\$0.00	\$0.00
3 Carryover	\$0.00		
4 Carryover Adjustments	\$0.00		
5 <b>Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)</b>	<b>\$97,603.38</b>	<b>\$4,172.00</b>	<b>\$1,689.00</b>
<b>ESEA Consolidated Transfers</b>			
6 Transferability Percentage			
7 Current Year Transferability Cap (Line 1 + Line 2) × Line 6			
8 Previous Year Transferability Remaining			
9 <b>Total Available For Transfer (Line 7 + Line 8)</b>			
10 Title II.A Flex (+)			
11 Title II.D Flex (+)			
12 Title IV.A Flex (+)			
13 <b>Net Transferred</b>			
14 <b>Available After Transfers (Line 5 + Line 13)</b>	<b>\$97,603.38</b>	<b>\$4,172.00</b>	<b>\$1,689.00</b>
<b>Schoolwide Pool</b>			
15 Maximum Allowed for Schoolwide Pool	\$24,788.34		
16 Schoolwide Pooled Amount	\$0.00	\$0.00	\$0.00
<b>Early Learning Blended</b>			
17 Blended Set Aside			
18 <b>Total Available for Program Budgeting (Line 14 - Line 16)</b>	<b>\$97,603.38</b>	<b>\$4,172.00</b>	<b>\$1,689.00</b>

Available Function Codes

- 1932 - Tuition, Spec Ed Prog Outside the State
- 1933 - Tuition for Special Ed Svcs to Private Agencies
- 2113 - Social Work Services
- 2122 - Counseling Services
- 2125 - Record Maintenance Services
- 2134 - Nursing Services
- 2142 - Psychological Testing Services
- 2151 - Speech Path. and Audio. Services-Service Area Dire

Selected Function Codes

- 1221 - Special Education and Related Services

To budget Federal Part B 611 funds, select the applicable function code(s) from the left box and click the top Add button to move the selected function codes(s) to the right box. To remove a function code from the right box, select the function code and click the bottom Remove button. Function codes displaying in the right box will display in the Part B 611 Budget Grid for budgeting Federal Part B 611 funds.

PART B 611 BUDGET GRID								
<a href="#">Accounting Manual</a>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<a href="#">1221</a> Special Education and Related Services	97,603.38	0.00	0.00	0.00	0.00	0.00	0.00	97,603.38
<b>Program Costs Subtotal</b>	97,603.38	0.00	0.00	0.00	0.00	0.00	0.00	97,603.38

K-12 special education expenditures will be coded to appropriate function codes, source code 4, project code 44100 in the general ledger.

# BUDGETING ECSE 611 & ECSE 619 FEDERAL FUNDS

	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>
ECSE 611	\$270.00	\$7,275.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,545.00
ECSE 619	\$0.00	\$4,095.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,095.00
ECSE 611 - Coordinated Early Intervening Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ECSE 619 - Coordinated Early Intervening Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>ECSE Total</b>	\$270.00	\$11,370.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,640.00
<b>Part B and ECSE Total Program Cost</b>	\$2,896.94	\$48,395.00	\$20,915.10	\$24,943.96	\$0.00	\$0.00	\$0.00	\$97,151.00
	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>

ECSE federal 611 expenditures will be coded to appropriate function codes, source code 4, project codes 44200 and/or 44203 in the general ledger. Total anticipated expenditures will be reported in the budget in the ECSE 611 row by object code.

ECSE federal 619 expenditures will be coded to appropriate function codes, source code 4, project codes 44201 and/or 44204 in the general ledger. Total anticipated expenditures will be reported in the budget in the ECSE 619 row by object code.

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD
<b>*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED</b>								
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	0.00
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-5,000.00	0.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	0.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	0.00
2	1281	6232	4020	3	44200	ECSE MEDICARE	-1,000.00	0.00
<b>SUB TOTAL</b>							<b>-51,000.00</b>	<b>0.00</b>
<b>*** FUNCTION 2152 : SPEECH PATH &amp; AUDIOLOGY SERVICES</b>								
1	2152	6313	4020	3	44201	SE SPEECH SERVICES	-15,000.00	0.00
1	2152	6313	1050	3	12210	SE SPEECH SERVICES	-5,000.00	0.00
<b>SUB TOTAL</b>							<b>-20,000.00</b>	<b>0.00</b>

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
ECSE 611	15000	\$0.00	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00
ECSE 619	0	\$0.00	\$0.00	15000	\$0.00	\$0.00	\$0.00	\$15,000.00
<b>ECSE Total</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,000.00</b>



# NON-EQUIPMENT GRID – CAPITAL OUTLAY

**Non-Equipment** - If purchasing multiple vehicles or planning facility projects, sum the costs in the table below and describe each vehicle/facility project in the text boxes below.

Only non-equipment amounts can be entered for function codes selected on the Budget Grid page. If a non-equipment amount needs to be entered, the district/LEA must first ensure that function code is added to the Budget Grid.

**Definitions:**

*Construction:* The building of a new structure.

*Alteration:* The modification of an existing structure. Alterations are only allowed on LEA-owned property.

*Renovation:* The modification of an existing structure. Renovations are only allowed on LEA-owned property.

*Real Estate:* The purchase of a structure or land.

Area	Buses/Vehicle Cost	Construction Cost	Alteration/Renovation Cost	Real Estate Cost	Total Cost
2552 District Operated Non-Disabled Student Trans Cost	0.00	0.00	0.00	0.00	0.00
2554 District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00
4011 Facilities Acq. and Constr.-Service Area Direction	0.00	0.00	0.00	0.00	0.00
4021 Facilities Acquisition and Construction Services-S	0.00	0.00	0.00	0.00	0.00
4031 Architecture, Engineering and Legal Services	0.00	0.00	0.00	0.00	0.00
4041 Educational Specifications Development Services	0.00	0.00	0.00	0.00	0.00
4051 Building Acq., Constr. and Improvements Services	0.00	0.00	0.00	0.00	0.00
4091 Other Facilities Acq. and Constr. Services	0.00	0.00	0.00	0.00	0.00

# SUPPORTING DATA PAGE

## Maintenance of Effort Adjustment/CEIS Tool

IDEA allows a LEA to reduce the MOE threshold when the IDEA Part B (611) allocation increases from the prior year to the current year (34 CFR §300.205). This reduction of spending state and/or local funds assists a LEA in spending the increase in federal funds. The MOE adjustment is calculated by taking 50% of the increase in the Part B allocation from the prior year to current year Part B allocation. The decisions that a LEA makes about the amount of funds that it expends towards CEIS activities affect the amount that it may use for the MOE adjustment, and vice versa. Therefore, careful consideration must be taken when determining the amount of funds to take for the MOE adjustment and the amount of Part B funds to spend toward CEIS activities in the same fiscal year. If the LEA takes advantage of the adjustment, with or without a CEIS limitation, any state and/or local funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA).

For more information on the MOE adjustment and to see whether or not the LEA may take a MOE adjustment, please review the MOE Adjustment Guidance and MOE Adjustment spreadsheet. (<http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>)

**Directions: To determine how the amount of Part B funds budgeted for CEIS will impact the amount of MOE adjustment the LEA in the Directions may take (and vice versa), please complete the table below.**

**This is only an informational tool, amounts entered will not save.**

Maximum Amount Available for MOE Adjustment	<input type="text" value="1953.00"/>
Maximum Amount Available for CEIS	<input type="text" value="15271.20"/>
Amount of Part B Funds Currently Budgeted for CEIS (1223)	<input type="text" value="0.00"/>
Projected CEIS Amount	<input type="text"/>
Projected MOE Adjustment Amount	<input type="text"/>
Amount Remaining for MOE Adjustment	<input type="text"/>
Amount Remaining for CEIS (1223)	<input type="text"/>

## SPECIAL EDUCATION COOPERATIVE INFORMATION

Does your LEA participate in a K-12 special education cooperative program?

Yes  No

K-12 services are delivered through a cooperative agreement where one LEA acts as the fiscal agent and typically provides all services to students in the member districts.

# MOE – CHILD COUNT

December 1 Child Count	
December 1, 2012 Child Count	74
December 1, 2013 Child Count	70
December 1, 2014 Child Count	74
December 1, 2015 Child Count	81
December 1, 2016 Child Count	80
December 1, 2017 Child Count	79
December 1, 2018 Child Count	88
December 1, 2019 Child Count	96
December 1, 2020 Child Count (estimated)	105

# MOE GRIDS: STATE LOCAL COUNTY

<a href="#">Accounting Manual</a>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1224 Proportionate Share Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1281 Early Childhood Special Education	\$8,732.00	\$0.00	\$2,341.00	\$26,200.00	\$50.00	\$0.00	\$0.00	\$37,323.00
1930 Tuition, Severely Handicapped Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2100 Non Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2200 Professional Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2300 Support Services - General Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2400 Support Services - School Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2500 Transportation and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2553 Contracted Disabled Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2554 District Operated Disabled Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2556 Payments to Other Dist for Handicapped Trans Svcs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2557-SPED Proportionate Share Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2559 ECSE	\$0.00	\$3,000.00	\$230.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,230.00
	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>

# MOE ADJUSTMENTS

Adjustment to Maintenance of Effort [Hide](#)

Based on the maximum amount allowed for an adjustment to MOE, it is the district/LEA's decision on the amount of adjustment to MOE that will be taken. Any State and/or local funds that were no longer dedicated to special education must have been spent on activities authorized under the Elementary and Secondary Education Act (ESEA). The district/LEA must have tracked the amount of "freed up" State and/or local funds that was spent on ESEA activities.

Enter the amount of adjustment to MOE the district/LEA is claiming for State and/or local expenditures. Then enter the amount of freed up State and/or local funds that was expended on ESEA program(s) activities.

Adjustment to Maintenance of Effort Calculation	2020-2021	2019-2020
Increase in Entitlement Allocation	510.00	2745.00
50% of Increase	255.00	1372.50
CEIS Paid with Part B Entitlement Funds	0.00	0.00
Maximum Amount Allowed for Adjustment to MOE	255.00	1372.50
Amount of Adjustment to MOE LEA is claiming for <b>STATE</b> expenditures	0.00	0.00
Amount of Adjustment to MOE LEA is claiming for <b>LOCAL</b> expenditures	0.00	0.00
Total Amount of Adjustment to MOE LEA is Claiming	0.00	0.00

Elementary and Secondary Education Act (ESEA) Activities	Total Amount Expended: 2020-2021	Total Amount Expended: 2019-2020
Title I	0.00	0.00
Title II	0.00	0.00
Title III	0.00	0.00
Student Support & Academic Enrichment	0.00	0.00
Rural Education Initiative	0.00	0.00
Title VII Indian, Native Hawaiian, and Alaska Native Education	0.00	0.00
Title VIII Impact Aid	0.00	0.00
Total	0.00	0.00

# MOE EXCEPTIONS

## Allowable Exceptions to Reduce Maintenance of Effort

### [MOE Allowable Exception Guidance](#)

(only include state and/or local expenditure reductions)

#### **Exception 1:** Voluntary Departure of Special Education and Related Services Personnel

The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

[Show](#)

#### **Exception 2:** Decrease in enrollment of children with disabilities

The district/LEA must tie the decrease of children to specific expenditure reductions. The district/LEA will need to explain what services were reduced/consolidated due to decrease in child count.

[Show](#)

#### **Exception 3:** Termination of a costly obligation for a specific child

The termination of the obligation related to a particular child with a disability that is an exceptionally costly program.

Definition: Any personal services (personal teacher, paraprofessional, nurse) a child needs, low-incidence therapies, individualized transportation/equipment, or contracted private services.

[Show](#)

#### **Exception 4:** Termination of a long-term purchase

The termination of a costly obligation for long-term purchases (equipment, construction, buses, etc.)

Definition of Long-term: Long-term is one school year or more.

[Show](#)

#### **Exception 5:** Assumption of cost by the High Need Fund (HNF)

The district/LEA has reduced the MOE amount by the Federal amount of HNF revenue received in school year 2019 - 2020.

	Expenditure Type	Amount of Reduction
Federal HNF Amount received = 0.00	Select...	0.00
Total MOE Exceptions:		0.00

# MOE CALCULATIONS

## Previous MOE Calculations

Year	December 1 Child Count	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Local Only Total Expenditures Met/Not Met	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	State & Local Total Expenditures Met/Not Met	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Local Only Per Child Expenditures Met/Not Met	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures	State & Local Per Child Expenditures Met/Not Met
2018 - 2019	88	34848.14	307631.08	299756.89	Not Met	318461.99	334605.03	Met	3894.06	3406.33	Not Met	4031.16	3802.33	Not Met
2017 - 2018	79	39190.79	277179.02	330007.84	Met	306962.10	369198.63	Met	3464.74	4177.31	Met	3837.03	4673.40	Met
2016 - 2017	80	29783.08	264691.57	277179.02	Met	286293.51	306962.10	Met	3267.80	3464.74	Met	3717.59	3837.03	Met
2015 - 2016	81	21601.94	218070.59	264691.57	Met	275101.85	286293.51	Met	2946.90	3267.80	Met	3717.59	3534.49	Not Met
2014 - 2015	74	57031.26	N/A	250604.07	Met	278526.22	307635.33	Met	N/A	3386.54	Met	3978.95	4157.23	Met
2013 - 2014	70	N/A	N/A	N/A	N/A	330468.78	313099.22	Not Met	N/A	N/A	N/A	4465.79	4472.85	Met
2012 - 2013	74	N/A	N/A	N/A	N/A	330331.62	330468.78	Met	N/A	N/A	N/A	4930.32	4465.79	Not Met
2011 - 2012	67	N/A	N/A	N/A	N/A	N/A	330331.62	Met	N/A	N/A	N/A	N/A	4930.32	Met
2010 - 2011	67	N/A	315085.78	0.00	Not Met	N/A	N/A	N/A	4633.61	0.00	Not Met	N/A	N/A	N/A

Please make sure all MOE pages have been saved in order.

## Current Year MOE Calculations

December Child Count 105	State Total Expenditures	County Total Expenditures	Local Total Expenditures	State & Local Total Expenditures	Local Per Child Expenditures	State & Local Per Child Expenditures
MOE Required Level of Effort	N/A	N/A	307631.08	334605.03	3894.06	4031.16
MOE Amount Needed for Eligibility	N/A	N/A	307631.08	334605.03	3894.06	4031.16
2020 - 2021 MOE Budgeted Amount	40553.00	0.00	393971.62	434524.62	3752.11	4138.33
MOE Increase/Decrease	N/A	N/A	86340.54	99919.59	-141.95	107.17
MOE must indicate "MET" in at least one category	N/A	N/A	Met	Met	Not Met	Met

County expenditures are included in Local Total Expenditures, State & Local Total Expenditures, Local Per Child Expenditures, and State & Local Per Child Expenditures

<a href="#">Core Assurances</a>	Agreed to 6/9/2020 by forda
<a href="#">Grant Specific Assurances</a>	Agreed to 6/9/2020 by forda
Substantially Approved	Approved on 7/1/2020

Submitted on 6/9/2020 by FORDA.

Substantially Approved Date:

**District/LEA Comments:**



# PART B PAYMENT REQUEST

***DUE BY 1<sup>st</sup> OF EACH MONTH***

# PART B PAYMENT REQUEST COMPONENTS

Payment Request Components	Purpose
<b>Part B 611 Payment Grid</b>	<p>Request reimbursement of K-12 (public and private) special education costs from the reporting fiscal year paid with Part B 611 funds and Part B 611 carryover funds</p> <p>Request federal funds for Coordinated Early Intervening Services (CEIS) and Comprehensive Coordinated Early Intervening Services (CCEIS)</p>
<b>Indirect Cost Box</b>	Request indirect costs up to amount budgeted for indirect costs
<b>ECSE Payment Grid</b>	<p>Request reimbursement of ECSE and K-12 special education costs from the reporting fiscal year paid with ECSE 611 funds</p> <p>Request reimbursement of ECSE and K 5 year-old special education costs from the reporting fiscal year paid with ECSE 619 funds and ECSE 619 carryover funds</p> <p>Request reimbursement of CEIS/CCEIS costs paid with ECSE 611 and ECSE 619 funds</p>
<b>Assurances</b>	Check assurance box to agree to requirements for funds requested

# PART B BUDGET PAYMENT STATUS

Payment Request [Hide](#)

Opens: 7/1/2019 Closes: 9/3/2020 at 12:00:01 a.m.

[Create Payment Request](#)

Version	Status	Activity Log
<a href="#">Request 4</a>	PAYMENT PROCESSED on 6/24/2020 4:30:21 PM by FTPPROCESS	<a href="#">view</a>
<a href="#">Request 3</a>	PAYMENT PROCESSED on 5/22/2020 4:30:14 PM by FTPPROCESS	<a href="#">view</a>
<a href="#">Request 2</a>	PAYMENT PROCESSED on 2/11/2020 4:30:53 PM by FTPPROCESS	<a href="#">view</a>
<a href="#">Request 1</a>	PAYMENT PROCESSED on 10/23/2019 4:30:14 PM by FTPPROCESS	<a href="#">view</a>

# PART B BUDGET PAYMENT STATUS

<b>Grand Total</b>	100696.00	0.00	0.00	0.00	0.00	0.00	0.00	100696.00
	100696.00	0.00	0.00	0.00	0.00	0.00	0.00	100696.00
	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>

	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>
ECSE 611	\$3,396.00 \$3,396.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$3,396.00 \$3,396.00
ECSE 619	\$1,709.00 \$1,709.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$1,709.00 \$1,709.00
ECSE 611 - Coordinated Early Intervening Services	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
ECSE 619 - Coordinated Early Intervening Services	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
<b>ECSE Total</b>	\$5,105.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,105.00
<b>Part B and ECSE Total Program Cost</b>	\$105,801.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105,801.00
	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>

Part B Payment Request Amount	<b>\$18,282.12</b>
ECSE 611 Payment Request Amount	<b>\$627.46</b>
ECSE 619 Payment Request Amount	<b>\$0.00</b>
ECSE CEIS 611 Payment Request Amount	<b>\$0.00</b>
ECSE CEIS 619 Payment Request Amount	<b>\$0.00</b>
<b>Total Payment Request Amount</b>	<b>\$18,909.58</b>

# PAYMENT REQUESTS – PART B 611 COSTS

- IDEA Part B federal funds must be requested on reimbursement basis.
- To determine IDEA Part B federal payment request amount:
  - Perform account query for all expenditures coded with a “4” source code and a “44100” project code within the accounting system.

MISSOURI SCHOOL DISTRICT A  
GENERAL LEDGER  
January 25, 2020

 <b>FUNC OBJ LOC SRCE PROG</b>							<b>BUDGET</b>	<b>YTD</b>
<b>*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES</b>								
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-208,199.96	38,416.59
1	1221	6151	4020	4	44100	SE SALARY NONCERT	-28,334.11	9,089.25
<b>SUB TOTAL</b>							<b>-236,534.07</b>	<b>47,505.84</b>
<b>*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES</b>								
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-9,052.69	3,467.50
<b>SUB TOTAL</b>							<b>-9,052.69</b>	<b>3,467.50</b>
<b>Grand Total</b>								<b>50,973.34</b>

# PAYMENT REQUESTS – PART B 611 COSTS

- Utilize general ledger report to complete Payment Request grid in ePeGS.
- Cumulative YTD expenditures should be entered on Payment Request grid.

## Payment Grid - IDEA Part B Federal Entitlement

Payment Request Amounts will be automatically calculated based on actual **cumulative** expenditure data. The formula used to calculate the payment request amount is:

### Actual **Cumulative** Program Year Expenditure to Date - Amount Paid to Date

Expenditure cells will be grayed out where \$0.00 has been budgeted.

**Current Funds Available:** \$ [245,586.76](#)

**Amount Budgeted** (REVISION 1): \$ 245,586.76

**Amount Paid To Date:** \$ 11,349.99

**Balance Available:** \$ 234,236.77

**Monthly Payment Amount:** \$ 39,623.35

**Administration Costs Rate:** 0.00 % **Restricted Costs Rate:** 0.20 %

<a href="#">Accounting Manual</a>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<a href="#">1221</a> Special Education and Related Services	208199.96 38416.59	28334.11 9089.25	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	236534.07 47505.84
<a href="#">1223</a> Coordinated Early Intervening Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
<a href="#">1224</a> Proportionate Share Services	9052.69 3467.50	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	9052.69 3467.50

# PAYMENT REQUESTS – PART B 611 COSTS

<u>Accounting Manual</u>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<b>1221</b> Special Education and Related Services	208199.96 38416.59	28334.11 9089.25	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	236534.07 47505.84
<b>1223</b> Coordinated Early Intervening Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
<b>1224</b> Proportionate Share Services	9052.69 3467.50	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	9052.69 3467.50

Administration Costs								
Indirect Costs	Calculate Indirect Costs							0.00
								0.00
Administration Costs Subtotal								0.00
								0.00
Grand Total	217252.65 41884.09	28334.11 9089.25	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	245586.76 50973.34
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

YTD
38,416.59
9,089.25
<hr/> 47,505.84
3,467.50
<hr/> 3,467.50
<hr/> <hr/> 50,973.34

Payment Request Amount 39623.35

# PAYMENT REQUESTS – ECSE 611 AND ECSE 619 COSTS

- ECSE federal 611
  - Perform account query for all expenditures coded with source code 4 and project codes 44200 and 44203
  - Enter cumulative YTD expenditures at the bottom of the Payment Request Grid
- ECSE federal 619
  - Perform account query for all expenditures coded with source code 4 and project codes 44201 and 44204
  - Enter cumulative YTD expenditures at the bottom of the Payment Request Grid

# REQUESTING FEDERAL FUNDS

- All payment requests must be made on a reimbursement basis.
- Utilize general ledger reports to complete Payment Request grid in ePeGS.
- Enter cumulative YTD expenditures for all funding sources, even if not requesting a payment in all funding sources on that payment request.
- Payment Request Amount will automatically be calculated taking into account prior payment requests.



# PART B FINAL EXPENDITURE REPORTS (FERS)

***DUE BY SEPTEMBER 30<sup>TH</sup> EVERY YEAR***

# PART B FER COMPONENTS

Part B FER Page	Purpose
<b>FER Grid Page</b>	<p>Report ECSE and K-12 (public and private) special education costs from the reporting fiscal year paid with:</p> <ul style="list-style-type: none"> <li>• Part B 611 funds</li> <li>• ECSE 611 funds</li> <li>• ECSE 619 funds</li> </ul> <p>Report Coordinated Early Intervening Services (CEIS) and Comprehensive Coordinated Early Intervening Services (CCEIS) expenditures</p>
<b>ASBR Federal Adjustments Page</b>	<p>Enter positive adjustments, if needed, for costs paid with 2019-20 grant funds (Part B 611, ECSE 611, ECSE 619) in July, August, and September 2020</p>
<b>Supporting Data Page</b>	<p>Report data on CEIS/CCEIS expenditures and student counts Calculate final current year proportionate share amount and proportionate share carryover amount</p>
<b>MOE Pages</b>	<p>Report ECSE and K-12 special education costs paid with non-federal funds from the reporting fiscal year Report MOE Adjustment and Exceptions Determine MOE Compliance</p>
<b>Submittal Page</b>	<p>View K-12 and ECSE Summary Tables View MOE amounts needed to meet for compliance in the following fiscal year Submit FER</p>

# AUTO POPULATED EXPENDITURE DATA

- Most expenditure data, if coded correctly, will auto populate from the ASBR into the Part B FER. This data includes:
  - The FER grid for expenditures paid with federal funds
  - The State MOE grid for expenditures paid with state funds
  - The Local MOE grid for expenditures paid with local funds
  - The County MOE grid for expenditures paid with county funds
- The ASBR must be submitted prior to completing the Part B FER for the expenditure data to auto populate.

# ASBR Expenditures July 1 to June 30

## Special Education Part B FER Grid

Source Code	Project Code	Expenditures	Pull Onto	Display
4	44100	K-12 public special education, proportionate share, and CEIS costs paid with Federal IDEA Part B 611 funds	Part B FER Grid	Amounts by Function, Object, Project
4	44200	ECSE costs paid with Federal IDEA ECSE 611 funds	Part B FER ECSE 611 Row	Cumulative by Object, Project
4	44203	K-12 costs paid with Federal IDEA ECSE 611 funds	Part B FER ECSE 611 Row	Cumulative by Object, Project
4	44201	ECSE costs paid with Federal IDEA ECSE 619 funds	Part B FER ECSE 619 Row	Cumulative by Object, Project
4	44204	Sped K 5-yr old costs paid with Federal IDEA ECSE 619 funds	Part B FER ECSE 619 Row	Cumulative by Object, Project

ASBR Expenditures July 1 to June 30

Special Education Part B FER  
**MOE STATE GRID**

Source Code	Project Code	Expenditures	Pull Onto	Display
3	12210	K-12 special education costs paid with state funds	MOE State Grid	Amounts by Function, Object, Project
3	12810	ECSE costs paid with state funds	MOE State Grid	Amounts by Function, Object, Project

ASBR Expenditures July 1 to June 30

Special Education Part B FER  
**MOE COUNTY GRID**

Source Code	Project Code	Expenditures	Pull Onto	Display
2	12210	K-12 special education costs paid with county funds	MOE County Grid	Amounts by Function, Object, Project
2	12810	ECSE costs paid with county funds	MOE County Grid	Amounts by Function, Object, Project

ASBR Expenditures July 1 to June 30

Special Education Part B FER  
**MOE LOCAL GRID**

Source Code	Project Code	Expenditures	Pull Onto	Display
1	12210	K-12 special education costs paid with local funds	MOE Local Grid	Amounts by Function, Object, Project
1	12810	ECSE costs paid with local funds	MOE Local Grid	Amounts by Function, Object, Project

# ASBR ADJUSTMENTS PAGE

- If the district/LEA continues to access prior year grant funds after July 1, these expenditures are not reported in the correct year's ASBR in order to auto-populate the FER.
- Therefore, the district/LEA must enter prior year expenditures coded after July 1 into the ASBR Adjustments page.

# MAKING POSITIVE ADJUSTMENTS ON THE PART B FER

Positive adjustments for costs paid with 2019-20 grant funds in July, August, and September 2020 must be entered in the correct function code on the Part B FER. Positive adjustments may only be entered in function/object codes where funds were budgeted.

## FER - ASBR Federal Adjustments - IDEA Part B Federal Entitlement

Function Code	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other
1221 Special Education and Related Services	0.00 0.00	42592.00 0.00	12941.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other
ECSE 611	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
ECSE 619	0.00 0.00	0.00 0.00	1304.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00

# SUPPORTING DATA PAGE – PROP SHARE EXPENDED

Proportionate Share Expended 2019-2020 [Hide](#)

**Proportionate Share Available in 2019-2020**

Current Year Proportionate Share	3208.93
Carryover From Prior Year	0.00
<b>Total Proportionate Share Available</b>	<b>3208.93</b>

**Proportionate Share Expended and Released in 2019-2020**

Part B Funds Expended on Proportionate Share under Function Codes 1224 and 2557-SPED	0.00
Proportionate Share Carryover Funds Not Expended	0.00
<b>Proportionate Share Carryover to Next Fiscal Year</b>	<b>3208.93</b>

# SUPPORTING DATA PAGE – PROP SHARE NEXT YEAR

Proportionate Share Calculation 2020-2021 [Hide](#)

\* Children attending for-profit private schools should not be included in the "Eligible Private School Children with Disabilities in Private Schools in the District's Boundaries" counts.

## Eligible Private School Children with Disabilities in Private Schools in the District's Boundaries 2019-2020

Private and home schooled eligible and served children (ages 5-21) as of December 1	5
Private schooled children eligible but not served (ages 5-21)	0
Home schooled children eligible but not served (ages 5-21)	0
Total Eligible Private School Children with Disabilities	5

## Eligible Public School Children with Disabilities 2019-2020

Public school children eligible and served (ages 5-21)	311
Public school children eligible but not served (ages 5-21)	0
Total Eligible Public School Children	311
Total Eligible Private and Public School Children with Disabilities	316
Proportion Private: Public + Private	1.58%

## Total Part B Funds to be Budgeted in 2020-2021

IDEA Part B 611 Allocation for the next fiscal year	585931.00
Proportionate Share Calculation Next Fiscal Year	9257.71
Proportionate Share Prior Year Carryover 2019-2020	3208.93
Total to be budgeted next fiscal year	12466.64

# SUBMITTAL PAGE

Part B	ECSE 611	ECSE 619
(\$6,017.55)	(\$4,201.00)	(\$1,796.00)

K-12 Special Education Summary	
Part B 611 Funds Available	\$131,329.98
Released Prop Share Carryover Funds	\$0.00
Total Part B 611 Funds Available	\$131,329.98
Part B 611 Funds Paid To Date	\$137,347.53
Total Part B 611 Funds Expended	\$0.00
Part B 611 FER Payment/Overpayment	(\$137,347.53)
Part B 611 Carryover into 2020-2021	\$135,530.98
Total Proportionate Share Funds Available	\$12,229.07
Proportionate Share Funds Paid To Date	\$0.00
Total Proportionate Share Funds Expended	\$0.00
Proportionate Share FER Payment/Overpayment	\$0.00
Proportionate Share Funds Carryover into 2020-2021	\$6,211.52
Total CEIS Funds Available	\$20,746.95
CEIS Funds Paid To Date	\$0.00
Total CEIS Share Funds Expended	\$0.00
CEIS Funds Carryover into 2020-2021	\$20,746.95

\*Note: CEIS funds and Carryover funds are part of the Part B 611 amounts

Early Childhood Special Education (ECSE) Summary	
Total ECSE 611 Funds Available	\$4,201.00
ECSE 611 Funds Paid To Date	\$4,201.00
Total ECSE 611 Funds Expended	\$0.00
ECSE 611 FER Payment/Overpayment	(\$4,201.00)
ECSE 611 Carryover into 2020-2021	\$4,201.00
Total ECSE 619 Funds Available	\$1,796.00
ECSE 619 Funds Paid To Date	\$1,796.00
Total ECSE 619 Funds Expended	\$0.00
ECSE 619 FER Payment/Overpayment	(\$1,796.00)
ECSE 619 Carryover into 2020-2021	\$1,796.00

\*Note: ECSE 611 Carryover will be added to Part B 611 Carryover in 20-21

MOE Amounts Needed for MOE Compliance in 2020-2021			
Local Only	State and Local	Local Only Per Child	State and Local Per Child
\$12,133.35	\$612,528.43	\$194.92	\$9,879.49

**ACTIVITY**

**ePeGS**

**Pull up a Budget Application, Payment Request, and Final Expenditure Report (FER) in ePeGS and become familiar with the navigation and different pages.**

## ePeGs RESOURCES:

Part B Budget Guide

Part B Payment Request Guide

Part B FER Guide

Proportionate Share Carryover Release Request Guide

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

ECSE FER Guide

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

