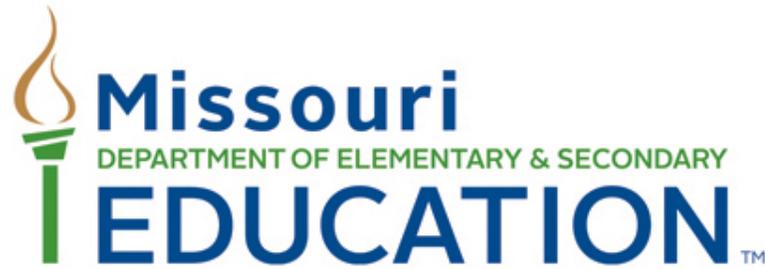


SPECIAL EDUCATION FINANCE PRESENTS:



NEW DIRECTORS FINANCE ACADEMY **Early Childhood Special Education (ECSE)**

AUGUST 2020





ECSE REVENUE



TYPES OF ECSE REVENUE

Allocated IDEA Funds	Revenue Code	Description
Part B ECSE Federal 611	5442	Part B ECSE Federal 611 funds are utilized to provide special education services to children 3-5 years old, including 5 year olds in Kindergarten. However, districts/LEA without ECSE programs may spend these funds on 3-21 year olds with disabilities. Only districts/LEAs with prior year ECSE programs receive a Part B ECSE Federal 611 allocation.
ECSE Federal 619	5442	ECSE Federal 619 funds are utilized to provide early childhood special education services to children 3-5 years old, including 5 year olds in Kindergarten. Every district/LEA with an elementary school receives an ECSE Federal 619 allocation based on a formula in federal regulations.
ECSE State Revenue	5314	ECSE State funds are utilized to cover the GAP between total ECSE program expenditures and the amount of ECSE federal funds received. Every district/LEA with an excess balance in expenditures (after deducting the ECSE Federal allocations) will receive state revenue.



ECSE EXPENDITURES

ECSE EXPENDITURE CODING

Revenue	Source Code	Project Code	Receive Funds	Expenditure	Include in Maintenance of Effort (MOE)?
Part B ECSE Federal 611	4	44200	As requested through Part B Spec Ed ePeGs. Allocation only if prior year ECSE child count.	Spent on ECSE Program	NO
ECSE Federal 619	4	44201	As requested through Part B Spec Ed ePeGs	Spent on ECSE Program	NO
ECSE State	3	12810	Automatic payment every month from date of ECSE FER approval to June	Spent on ECSE Program	YES

ECSE CODING FOR FUNDING USED OUTSIDE OF ECSE

Revenue	Source Code	Project Code	Receive Funds	Expenditure	Include in Maintenance of Effort (MOE)?
Part B ECSE Federal 611	4	44203	As requested through Part B Spec Ed ePeGs	Spent on K-12 students with disabilities if no ECSE program	NO
ECSE Federal 619	4	44204	As requested through Part B Spec Ed ePeGs	Spent on 5 year old Kindergarten students with disabilities if no ECSE program	NO

CAUTION: If the district/LEA has a current year ECSE program, these funds should be spent on the ECSE program so there isn't a funding gap. If the district/LEA does not have a current year ECSE program, there aren't any concerns for spending the funds on K-12 expenditures.

EXPENDITURE GUIDING QUESTIONS

- Is this a cost that has to occur for the ECSE program to exist?
 - **The answer must be YES.**
- Is this the most cost effective way to provide this service/program?
 - **The answer must be YES.**
- Is this an expenditure our district/LEA would have even if we did not have an ECSE program?
 - **The answer must be NO.**

ECSE UNALLOWABLE EXPENDITURES

Appliances

Bus/Vehicle Purchase

Bus/Vehicle Lease Purchase

Bus Barns

Career Ladder

CDL License Fees

Cell Phones/Blackberries

Drug Testing

DVD/VCR/TV/Smart Boards

Facility Purchase/Lease Purchase

Facility Construction/Renovation

Field Trips/Family Events

Furniture

Health Clerks

Intercoms

iPods/MP3 Players

Legal Fees/Due Process

Locks/Automatic Doors/Ramps/ADA

Lunches

Notary

Tuition Reimbursement

Out of Contract Work/Stipends

Parking Lots/Bus Lots

Physical Exams/Uniforms

Playground Equipment

Praxis Testing

Security Cameras

Snacks

Student Computers/iPads/Tablets

Track

CLASSROOM TYPES AND CASELOADS

Classroom Type	Minimum Caseload for 1.0 FTE	Teacher Certification
ECSE Low Incidence	4 students with IEPs	ECSE Certification
ECSE Self-Contained	10 students with IEPs	ECSE Certification
ECSE Integrated	10 students with IEPs (may add up to 10 nondisabled students)	ECSE Certification
Blended Funding	10 students (any number of IEP students with specialized instruction provided in the blended classroom)	EC Certification or ECSE Certification

ADMIN AND ANCILLARY CASELOADS

Position	Minimum Caseload for 1.0 FTE
ECSE Director or Process Coordinator	180
Secretary	180
Educational Diagnostician, School Psych Examiner	160
School Psychologist	160
Diagnostician (Speech, Occupational, Physical, Social Worker)	160
Therapist (Speech, Occupational, Physical, Social Worker)	35
Nurse	175

CASELOAD FORMULA FOR ALLOWED FTE

Total Number of Children Served or Evaluated (depending on position type)
/ Caseload Standard = Allowable FTE

EXAMPLES:

- 113 Students Receiving Speech Therapy / 35 Caseload Standard = 3.23 FTE
- 12 Students Receiving Physical Therapy / 35 Caseload Standard = .34 FTE
- 8 Students in Self-Contained Classroom / 10 Caseload Standard = .80 FTE
- 132 Students in ECSE Program/ 180 Caseload Standard = .73 Administrator
- 120 Total Students Evaluated by PT / 160 Caseload Standard = .75 FTE

*An exception is given for a full-time teacher and a full-time paraprofessional for districts/LEAs who have less than 10 IEP students.

ECSE DOMICILE

Districts/LEAs may serve non-domicile students who attend day cares and preschools within the district/LEA boundaries through itinerant services as this may be more cost efficient to the state. However, the domicile district/LEA is ultimately responsible to provide ECSE services.



MOSIS/CORE DATA & FER COMPARISON

MOSIS/CORE DATA

Data from MOSIS/Core Data Screens 18 and 20 will auto populate into the ECSE FER if personnel are coded correctly.

Use the ECSE Core Data Personnel Detail Spreadsheet for guidance in coding personnel.

<https://dese.mo.gov/sites/default/files/sef-ECSE-Personnel.pdf>

Expenditure Reporting and Funding Guidance

Reporting Information

- [ECSE Final Expenditure Report \(FER\) Guide](#) 
- [ECSE FER Formulas and Calculators](#) 
- • [ECSE Core Data Personnel Detail](#) 

Funding Guidance

- [ECSE Federal Funding FAQ](#)  5/1/2020
- [ECSE Federal Expenditure Guidance](#)
- [ECSE Cooperative Fiscal Guidance](#) 
- [ECSE Federal Allocations](#)

State Plan Requirements

- [State Plan for Special Education](#)

ECSE Facility Lease (Rule 5 CSR 30-640.200)

- [Rule for Early Learning Facility Leases](#) 
- [OA Annual Lease Rates effective for July 1, 2020 through June 30, 2021](#) 
- [OA Annual Lease Rates effective for July 1, 2019 through June 30, 2020](#) 
- [ECSE Facility Reimbursement Calculator](#) 

PERSONNEL	ECSE STUDENT COUNT	COURSE CODE	POSITION CODE	DELIVERY SYSTEM	MINIMUM CASELOAD	GRADE LEVEL	PROGRAM CODE
ADMINISTRATIVE STAFF							
THESE COURSE CODES WILL PULL INTO THE ADMINISTRATIVE STAFF SECTION OF FER							
Special Education Administrator	Highest Number of ECSE IEP Children Served	881900	10	leave blank	180*	PK	17
Special Education Process Coordinator	Highest Number of ECSE IEP Children Served	883800	30	leave blank	180*	PK	17
NURSING STAFF							
THESE COURSE CODES WILL PULL INTO THE NURSING STAFF SECTION OF FER							
Nurse	Highest Number of ECSE IEP Children Served	887600	70	leave blank	175	PK	17
TEACHERS							
THESE COURSE CODES WILL PULL INTO THE TEACHERS SECTION OF FER							
ECSE Self-Contained Teacher	Number of ECSE IEP Children Served	195400	60	SC CO	10	PK	17
ECSE Integrated Teacher	Number of ECSE IEP and Nondisabled Children Served	195400	60	IN	10	PK	17
ECSE Itinerant Teacher	Number of ECSE IEP Children Served	195400	60	IG	12	PK	17
ECSE Severe/Low Incidence Teacher	Number of ECSE IEP Children Served	195400	60	LI	4	PK	17
Direct Service/Inst. Visually Impaired	Number of ECSE IEP Children Served	195100	60	CO IN SC LI	4	PK	17
Direct Service/Inst. Hearing Impaired	Number of ECSE IEP Children Served	195200	60	CO IG SC LI	4	PK	17
Direct Service/Inst. Severe Developmental Delay	Number of ECSE IEP Children Served	195300	60	CO IG SC LI	4	PK	17
PARAPROFESSIONALS							
THESE COURSE CODES WILL PULL INTO THE PARAPROFESSIONALS SECTION OF FER							
Paraprofessionals- ECSE Self-Contained	Number of ECSE IEP Children Served	195400	80	CO SC	10	PK	17
Paraprofessionals- ECSE Integrated	Number of ECSE IEP and Nondisabled Children Served	195400	80	IN	10	PK	17
Paraprofessionals- ECSE Severe/Low Incidence	Number of ECSE IEP Children Served	195400	80	LI	4	PK	17
Paraprofessionals- Personal	Number of ECSE IEP Children Served	195400	80	PA	1	PK	17
ANCILLARY SERVICES							
THESE COURSE CODES WILL PULL INTO THE ANCILLARY SERVICES SECTION OF FER							
Educational Diagnostician	Number of Children Evaluated	889200	90	leave blank	160	PK	17
School Psychological Examiner	Number of Children Evaluated	887000	70	leave blank	160	PK	17
Speech/Language Pathology (Diagnostic)	Number of Children Evaluated	889000	90	leave blank	160	PK	17
Speech/Language Therapies (Direct Services)	Number of ECSE IEP Children Served	195500	60	CO IG LI IN SC	35*	PK	17
Speech/Language Assistant/Aide (Direct Services)	Number of ECSE IEP Children Served	195500	80	CO IG LI IN SC	35*	PK	17
Speech Implementer (Direct Services)	Number of ECSE IEP Children Served	195500	60	CO IG LI IN SC	35*	PK	17
Occupational Therapist (Direct Services)	Number of ECSE IEP Children Served	889300	90	leave blank	35*	PK	17
Occupational Therapist (Diagnostic)	Number of Children Evaluated	889300	90	leave blank	160	PK	17
Physical Therapist (Direct Services)	Number of ECSE IEP Children Served	889400	90	leave blank	35*	PK	17
Physical Therapist (Diagnostic)	Number of Children Evaluated	889400	90	leave blank	160	PK	17
School Social Worker (Diagnostic)	Number of Children Evaluated	887400	70	leave blank	160	PK	17
School Social Worker (Direct Services)	Number of ECSE IEP Children Served	887400	70	leave blank	35	PK	17
School Social Worker (General)	Highest Number of ECSE IEP Children Served	887400	70	leave blank	175	PK	17
School Psychologist	Number of ECSE IEP Children Served	887200	70	leave blank	160	PK	17
Audiologist	Number of ECSE IEP Children Served	889100	90	leave blank	35**	PK	17
Interpreter (Sign Language)	Number of ECSE IEP Children Served	889600	90	leave blank	10**	PK	17
Orientation and Mobility Specialist	Number of ECSE IEP Children Served	889500	90	leave blank	35**	PK	17
Adaptive P.E.	Number of ECSE IEP Children Served	086010	60	leave blank	35**	PK	17
Applied Behavior Analysis (Direct Services)	Number of ECSE IEP Children Served	887700	70	leave blank	35**	PK	17
Other Pupil Support Personnel	Number of ECSE IEP Children Served	887900	70	leave blank	35**	PK	17
MOSIS FILE DATA IS LOCATED IN		<i>Course Assignment</i>	<i>Educator School and Course Assignment</i>	<i>Course Assignment</i>	<i>Course Assignment and Student</i>	<i>Course Assignment</i>	<i>Course Assignment</i>

HOW CORE DATA CALCULATES ECSE FTE

$$\begin{array}{l} \text{TOTAL} \\ \text{FTE} \end{array} \times \frac{\text{Assignment Minutes}}{\text{Total Minutes – Plan and Travel Time}} = \begin{array}{l} \text{ECSE} \\ \text{FTE} \end{array}$$

HOW CORE DATA CALCULATES ECSE FTE

COURSE CODE 195400 **LI**: 1 FTE * (925 / (2100-250)) = .50 FTE

COURSE CODE 195400 **IN**: 1 FTE * (925 / (2100-250)) = .50 FTE

FTE: 1.0

Minutes: 2100

Total Minutes: 2100

Highest Degree: MAST

LINE	COURSE NUM	COURSE NAME	SEQ	GR	S	PR	DS	CC	MINS
1	195400	DSI ECSE	0	PK	0	17	LI		925
2	195400	DSI ECSE	0	PK	0	17	IN		925
3	990000	PLAN TIME	0		0				250

FTE AUTO POPULATES INTO FER FOR EACH ASSIGNMENT

COURSE CODE 195400 LI: $1 \text{ FTE} * 925 / (2100-250) = .50 \text{ FTE}$

COURSE CODE 195400 IN: $1 \text{ FTE} * 925 / (2100-250) = .50 \text{ FTE}$

ECSE PERSONNEL

Directions:

Enter the amount of salary and benefits for each personnel listed below. Regular school year and extended school year amounts need to be reported under the ESY row.

				ECSE PERSONNEL	
Educator Last Name	Educator First Name	Position	FTE	Core Data Salary	
		Teacher	0.50	42846.00	<input type="checkbox"/>
		Teacher	0.50	42846.00	<input type="checkbox"/>
		Occupational			<input type="checkbox"/>



REPORTING ECSE EXPENDITURES

ECSE EXPENDITURE REPORTING MECHANISMS

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](#)

All Early Childhood Special Education (ECSE) expenditures are reported through the ePeGS. Federal expenditures are deducted to show the total amount due from State funds. There is no budget application process for these funds.

Only Early Childhood Special Education (ECSE) expenditures paid with federal funds (ECSE 611 and ECSE 619) are reported through the ePeGS Spec Ed Part B Entitlement. These funds must be budgeted, requested, and reported on the FER.

PART B FER COMPONENTS

Part B FER Page	Purpose
FER Grid Page	<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"> ▪ Part B 611 funds ▪ ECSE 611 funds ▪ ECSE 619 funds <p>Report Coordinated Early Intervening Services (CEIS) and Comprehensive Coordinated Early Intervening Services (CCEIS) expenditures</p>
ASBR Federal Adjustments Page	<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>
Supporting Data Page	<p>Report data on CEIS/CCEIS expenditures and student counts</p> <p>Calculate final current year proportionate share amount and proportionate share carryover amount</p>
MOE Pages	<p>Report ECSE and K-12 special education costs paid with non-federal funds from the reporting fiscal year</p> <p>Report MOE Adjustment and Exceptions</p> <p>Determine MOE Compliance</p>
Submittal Page	<p>View K-12 and ECSE Summary Tables</p> <p>View MOE amounts needed to meet for compliance in the following fiscal year</p> <p>Submit FER</p>

ECSE SPEC ED PART B ENTITLEMENT (FEDERAL)

The Part B Budget Application is utilized to budget ECSE 611 and ECSE 619 federal funds. Applications are due July 1st each year.

The Part B Payment Request is utilized to request ECSE 611 and ECSE 619 federal funds. Payment requests are due by the 1st of each month.

The Part B Final Expenditure Report (FER) is utilized to report expenditures paid with ECSE 611 and ECSE 619. It is also used to report state, local, and county expenditures for the ECSE program to include in the district/LEA's Maintenance of Effort (MOE) calculation. Part B FERs are due September 30th each year.

ECSE expenditures reported in the Annual Secretary of the Board Report (ASBR) will auto populate into the Part B FER based on the appropriate project code (44200, 44201, 44203, 44204, and 12810). The ASBR must be submitted prior to completing the Part B FER.

ASBR Expenditures July 1 to June 30

Special Education Part B FER Grid

Source Code	Project Code	Expenditures	Pull Onto	Display
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	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	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	12810	ECSE costs paid with local funds	MOE Local Grid	Amounts by Function, Object, Project

ECSE FER COMPONENTS & PURPOSE

ECSE FER Page	Purpose
FER Grid Page	Report ECSE costs from the reporting fiscal year paid with: <ul style="list-style-type: none"> ▪ Non-federal funds (state, county, local) ▪ ECSE 611 funds ▪ ECSE 619 funds Enter positive adjustment, if needed, for costs paid with 2019-20 ECSE 611 and/or ECSE 619 funds in July, August, and September 2020 View total DESE adjustments View total ECSE state funds due to district
Program Information Page	View student December 1 and June child counts Report set up of ECSE program
Supporting Data Pages	Justify ECSE costs reported in the ASBR that display on the ECSE FER Grid. If all costs reported in the ASBR cannot be justified, a negative DESE adjustment will be made.
Submittal Page	View Edits on Supporting Data Pages Submit FER

ECSE FINAL EXPENDITURE REPORT (STATE)

To obtain State reimbursement, the district/LEA must complete an ECSE FER. The ECSE FER contains all the details about the program to support the expenditures, such as personnel, operation of plant, supplies, purchased services, etc. ECSE FERs are due by October 15th each year. The district/LEA is reimbursed the year following in which services were provided (i.e. 2019-20 services are reimbursed during the 2020-2021 school year)

State reimbursement for allowable prior year ECSE costs is calculated with the following formula:

$$\begin{aligned} & \text{Prior Year Total ECSE Costs} \\ & - \text{Current Year ECSE 611 Allocation} \\ & - \text{Current Year ECSE 619 Allocation} \\ \hline & = \text{ECSE State Reimbursement} \end{aligned}$$

ECSE FINAL EXPENDITURE REPORT (STATE)

ECSE expenditures reported in the Annual Secretary of the Board Report (ASBR) will auto populate into the ECSE FER based on the appropriate project code (44200, 44201, and 12810). The ASBR must be submitted prior to completing the ECSE FER.

Even if the district/LEA does not utilize the ECSE federal funds (ECSE 611 and ECSE 619), or only utilizes a portion of these funds, these amounts will be deducted from the ECSE FER to calculate the State payment amount.

The State payment is made over the entire year after the ECSE FER has been submitted and approved.

All data (Educator Data, December 1 Child Count, June Child Count, ASBR) must be accurate and submitted on time in order for the data to pull correctly onto the ECSE FER

ASBR Expenditures July 1 to June 30

Early Childhood Special Education (ECSE) FER Grid

Source Code	Project Code	Expenditures	Pull Onto	Display
1, 2, 3	12810	ECSE costs paid with local, county, and state funds	ECSE FER Grid	Amounts by Function, Object, Project
4	44200	ECSE costs paid with Federal IDEA ECSE 611 funds	ECSE FER Grid	Amounts by Function, Object, Project
4	44201	ECSE costs paid with Federal IDEA ECSE 619 funds	ECSE FER Grid	Amounts by Function, Object, Project

ACTIVITY

**CALCULATE ALLOWABLE
ECSE FTE**

**Calculate the allowable FTE based on caseload standards.
Compare the allowable FTE to the Core Data FTE and indicate if
the district/LEA is within the allowed range.**

ECSE ACTIVITY

ECSE ACTIVITY

CASELOAD STANDARDS

Position	Caseload Standard	Position	Caseload Standard
Low Incidence Classroom	4	Educational Diagnostician	160
Self-Contained Classroom	10	Psychologist	160
Integrated Classroom	10 (IEP)	Diagnostician (SP, OT, PT, SW)	160
ECSE Director	180	Therapist (SP, OT, PT, SW)	35
Secretary	180	Nurse	175

ACTIVITY

Calculate the allowable FTE (students served / caseload standard) and compare to the Core Data FTE listed below. Indicate with YES or NO if the district/LEA is within the allowed range.

Position	Caseload / Students Served	Core Data FTE	Allowable YES/NO
Self-Contained Teachers	32	3.6 FTE	
Low Incidence Teachers	16	3.5 FTE	
Psychologist	100	1.0 FTE	
ECSE Directors	230	1.2 FTE	
Integrated Teachers	68 (IEP)	6 FTE	
Secretaries	266	2.5 FTE	
SP Pathologist (Diagnostician)	355	1.9 FTE	
Physical Therapist	86	2.7 FTE	

ECSE ACTIVITY - ANSWERS

ECSE ACTIVITY

CASELOAD STANDARDS

Position	Caseload Standard	Position	Caseload Standard
Low Incidence Classroom	4	Educational Diagnostician	160
Self-Contained Classroom	10	Psychologist	160
Integrated Classroom	10 (IEP)	Diagnostician (SP, OT, PT, SW)	160
ECSE Director	180	Therapist (SP, OT, PT, SW)	35
Secretary	180	Nurse	175

ACTIVITY

Calculate the allowable FTE (students served / caseload standard) and compare to the Core Data FTE listed below. Indicate with YES or NO if the district/LEA is within the allowed range.

Position	Caseload / Students Served	Core Data FTE	Allowable YES/NO
Self-Contained Teachers	32	3.6 FTE	NO (3.2 FTE)
Low Incidence Teachers	16	3.5 FTE	YES (4.0 FTE)
Psychologist	100	1.0 FTE	NO (.63 FTE)
ECSE Directors	230	1.2 FTE	YES (1.3 FTE)
Integrated Teachers	68 (IEP)	6.0 FTE	YES (6.8 FTE)
Secretaries	266	2.5 FTE	NO (1.5 FTE)
SP Pathologist (Diagnostician)	355	1.9 FTE	YES (2.2 FTE)
Physical Therapist	86	2.7 FTE	NO (2.4 FTE)

ECSE RESOURCES:

FER Guide

FER Formulas and Calculators

Core Data Personnel Detail

Federal Funding FAQ

Federal Expenditure Guidance

Federal Allocations

State Plan Requirements

Early Learning Facility Leases

Blended Funding

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

