

# **EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) EXPENDITURE GUIDANCE**

**Division of Financial and Administrative Services**

**Special Education Finance**

# TECHNICAL ASSISTANCE

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## ECSE FINANCE RESOURCES:

### **ECSE Web Page and Tools**

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

### **MO State Plan for Special Education**

<http://dese.mo.gov/special-education/state-plan-special-education>

### **MOSIS Manual**

<http://dese.mo.gov/data-system-management/core-datamosis>

### **ASBR Help Document and Updates**

<http://dese.mo.gov/financial-admin-services/school-finance/annual-secretary-board-report-asbr>

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## BACKGROUND

In 1990, the State of Missouri mandated districts/LEAs to provide a Free and Appropriate Public Education (FAPE) to three, four, and five year old students with disabilities through the Early Childhood Special Education (ECSE) program.

Based on a Missouri Supreme Court decision (Rolla 31 School District v. State of Missouri, 837 SW2d 1) in 1992, if Missouri mandated services for this population through its participation in the Individuals with Disabilities in Education (IDEA), the State must reimburse the costs for these services. Therefore, pursuant to Section 162.700 RSMo, ECSE allowable program costs are reimbursed 100% based on the rules indicated within the Missouri State Plan for Special Education, IDEA Part B and this Expenditure Guidance.

## ECSE RULES AND REGULATIONS

ECSE programs are regulated by the following rules, statutes, and guidance:

Individuals with Disabilities in Education Act (IDEA)

Districts/LEAs must follow 34 CFR Parts 300 and 301 when implementing ECSE programs.

[https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)

MO State Plan

Districts/LEAs must follow the MO State Plan when implementing ECSE programs.

<https://dese.mo.gov/special-education/state-plan-special-education>

MO State Statute

Districts/LEAs must follow RSMo 162.700 when implementing ECSE programs.

<https://revisor.mo.gov/main/OneSection.aspx?section=162.700>

## STARTING AN ECSE PROGRAM

Districts/LEAs have several options when starting an ECSE program. The district/LEA can choose to create 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 a regular Early Childhood (EC) setting, an ECSE setting, a mixture of both EC and ECSE, in-home, residential facility, separate school, or through itinerant services. Districts/LEAs may serve students in half-day or full-day sessions, three to five days per week. The program needs to be flexible to meet the services and supports outlined in each child's IEP.

It is highly recommended that districts/LEAs view the comprehensive page covering compliance, effective practices, educational environments, transition, and finance for ECSE programs at <https://dese.mo.gov/special-education/early-childhood-special-education>.

A district/LEA that is starting a new ECSE program in-house is eligible to receive start-up funds for new classrooms or itinerant positions described in the Supplies section. Districts/LEAs with existing programs that meet eligible caseload requirements may also be eligible for new classroom funds.

## PROGRAM EFFICIENCY

While the State helps control program costs through the implementation of caseloads, spending thresholds, and eliminating capital outlay reimbursement, it is ultimately the district/LEA's responsibility to run a cost efficient and effective program.

Districts/LEAs should use as many cost-saving measures as possible and make responsible decisions to implement the ECSE program.

### GUIDING QUESTIONS

In order to determine whether the expenditure is a responsible cost that is reimbursable with state funds through the ECSE program, districts/LEAs must ask themselves three questions before making ECSE purchases:

- 1. 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/LEA 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/LEA would not need a washing machine in order to provide ECSE services.
- 2. 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/LEA is purchasing a piece of equipment for a student, the district/LEA should obtain three bids and buy from the lowest bidder.
- 3. Is this an expenditure the district/LEA 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/LEA would have to provide even if there wasn't an ECSE program. For example, the district/LEA is purchasing new tables and chairs for the lunchroom. This is an expenditure that would occur whether or not the district/LEA had an ECSE program; therefore, the ECSE program should not be charged for any portion of the new tables and chairs.

### NON-ALLOWABLE EXPENDITURES

Below are examples of items that are not allowable as itemized expenditures for state reimbursement through the ECSE FER. This list is not all inclusive; it only contains some examples of the types of expenditures that will not be reimbursed by state ECSE funds. While the district/LEA may use program

maintenance funds to purchase non-allowable itemized items, the district/LEA is responsible for any portion of expenditures over the program maintenance amount for non-allowable itemized expenditures.

EXAMPLES OF NON-ALLOWABLE ECSE EXPENDITURES	
Appliances	Lunches
Bus/Vehicle Purchase/Lease Purchase	Notary
Bus Barns	Extra Duty Work (without direct student contact)
Career Ladder	Parking Lots/Bus Lots
CDL Licenses	Physical Exams
Cell Phones/ DVD/VCR/TV/Printers	Playground Equipment
Copier Purchase/Lease Purchase	Praxis Testing
Drug Testing	Ramps
Facility Purchase/Lease Purchase	Security Cameras
Field Trips/Family Events	Snacks
Furniture	Smart Boards
Health Clerks	Stipends
Intercoms	Student computers/iPads/Tablets (general use)
iPods/MP3 Players	Track
Items required for ADA compliance	Transportation Director
Legal Fees/Due Process	Tuition Reimbursement
Locks/Automatic Doors	Uniforms

## TYPES OF FUNDING

Districts/LEAs can use state, local, county, and federal funds to operate ECSE programs. However, the district/LEA will only be reimbursed with state and federal funds. Federal funds are allocated on a current year basis, while state funds are reimbursed based on prior year's expenditures.

### **ECSE 611 FEDERAL FUNDS**

ECSE 611 funds are the portion of federal IDEA Part B 611 funds calculated for special education and related services for students with disabilities ages 3-5 served in the ECSE program. Districts/LEAs that have a prior year December 1 child count for ages 3-5 will have an ECSE 611 allocation. While it is intended for ECSE 611 funds to be spent on services and supports for students with disabilities ages 3-5 (including kindergarten eligible 5-year-olds) served in the ECSE program, it is allowable to use ECSE 611 funds on services and supports for students with disabilities in kindergarten through 12<sup>th</sup> grade.

Federal ECSE 611 funds are budgeted, requested, and reported through the ePeGS Special Education Part B web application and not through the ECSE FER.

ACTION	DESCRIPTION
Budgeting ECSE 611 Funds	The ECSE 611 amount is budgeted by the district/LEA in the "ECSE 611" or in the "ECSE 611 CEIS" row in the ECSE Budget Grid on the Special Education Part B Budget Application in ePeGs.
Coding ECSE 611 Expenditures	ECSE 611 funds spent on current year ECSE expenditures must be coded with source code 4 and project code 44200. ECSE 611 funds spent on current year services and supports for students with disabilities in kindergarten through 12 <sup>th</sup> grade must be coded with source code 4 and project code 44203.
Spending and Requesting ECSE 611 Funds	It is up to the district/LEA to determine on which expenditures ECSE 611 funds are expended and to ensure that federal expenditure requirements are followed for those expenditures. Districts/LEAs must request reimbursement of ECSE 611 funds as expenditures are incurred during the year by submitting a Special Education Part B payment request in ePeGs. The cumulative ECSE 611 amount spent to date is reported by the district/LEA in the "ECSE 611" or the "ECSE 611 CEIS" row on the payment request. It is up to the district/LEA to determine when and how often to request reimbursement of ECSE 611 funds. Districts/LEAs may not request more than the total available amount of ECSE 611 funds. ECSE 611 revenue will show on the payment transmittal in the next school payment after the payment request in ePeGs is approved as "ECSE – Federal 611" with revenue code 5442. Districts/LEAs will not receive automatic payment of ECSE 611 funds through the ECSE FER monthly payments.

Districts/LEAs can access additional information regarding [federal IDEA expenditure requirements](#), [ECSE federal funding](#), and instructions on completing the [Special Education Part B Budget Application and Payment Request](#).

### **ECSE 619 FEDERAL FUNDS**

ECSE 619 funds are IDEA Part B 619 funds that districts/LEAs can spend to serve 3-5 year-old students with disabilities. While it is intended for ECSE 619 funds to be spent on services and supports for students with disabilities ages 3-5 (including kindergarten eligible 5-year-olds) served in the ECSE program, it is allowable to use ECSE 619 funds on services and supports for students with disabilities who are age 5 and in kindergarten, once the student turns age 6, ECSE 619 funds cannot be utilized for services and supports. Districts/LEAs that have a kindergarten grade level will have an ECSE 619 amount.

Federal ECSE 619 funds are budgeted, requested, and reported through the ePeGS Special Education Part B web application and not through the ECSE FER.

ACTION	DESCRIPTION
Budgeting ECSE 619 Funds	The ECSE 619 amount is budgeted by the district/LEA in the "ECSE 619" or in the "ECSE 619 CEIS" row in the ECSE Budget Grid on the current year Special Education Part B Budget Application in ePeGs.
Coding ECSE 619 Expenditures	ECSE 619 funds spent on current year ECSE expenditures and must be coded with source code 4 and project code 44201. ECSE 619 funds spent on current year services and supports for 5-year-old students with disabilities in kindergarten must be coded with source code 4 and project code 44204.
Spending and Requesting ECSE 619 Funds	It is up to the district/LEA to determine on which expenditures ECSE 619 funds are expended and to ensure that federal expenditure requirements are followed for those expenditures. Districts/LEAs must request reimbursement of ECSE 619 funds as expenditures are incurred during the year by submitting a Special Education Part B payment request in ePeGs. The cumulative ECSE 619 amount spent to date is reported by the district/LEA in the "ECSE 619" or the "ECSE 619 CEIS" row on the payment request. It is up to the district/LEA to determine when and how often to request reimbursement of ECSE 619 funds. Districts/LEAs may not request more than the total available amount of ECSE 619 funds. ECSE 619 revenue will show on the payment transmittal in the next school payment after the payment request in ePeGs is approved as "ECSE – Federal 619" with revenue code 5442. Districts/LEAs will not receive automatic payment of ECSE 619 funds through the ECSE FER monthly payments.

Districts/LEAs can access additional information regarding [federal IDEA expenditure requirements](#), [ECSE federal funding](#), and instructions on completing the [Special Education Part B Budget Application and Payment Request](#).

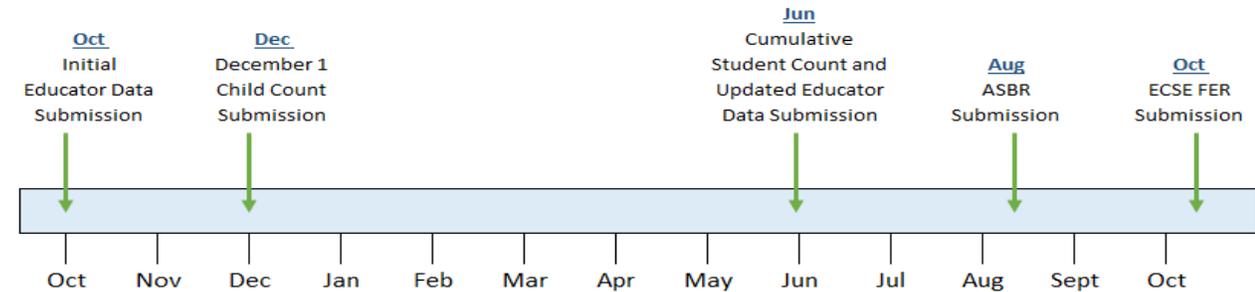
### **STATE ECSE REIMBURSEMENT**

Districts/LEAs can receive state reimbursement through the ECSE FER for allowable ECSE costs incurred in the prior year. State reimbursement is based on specific funding requirements being met and the expenses reported in the ASBR and the ECSE FER. All costs for which the district/LEA may request state reimbursement through the ECSE FER must be for eligible ECSE students aged 3, 4, and 5 (not kindergarten eligible) only. If districts/LEAs desire to serve ECSE students who are 5 years old and kindergarten eligible, they must use federal funds to cover those costs. ECSE State funds cannot be used to pay for costs of students who are 5 years old and kindergarten eligible. If districts/LEAs do not want to use federal funds to pay for costs to serve ECSE students who are 5 years old and kindergarten eligible, non-federal funds can be used but the costs cannot be claimed on the ECSE FER. The district/LEA must use a project code of 12210 for any costs paid with non-federal funds to serve ECSE students who are 5 years old and kindergarten eligible.

ACTION	DESCRIPTION
Receiving State ECSE Revenue	<p>The amount of state revenue received is calculated by the following formula:</p> <p><i>Prior Year Total Allowable ECSE Expenditure Amount - (Current Year Allocated ECSE 611 Amount) - (Current Year Allocated ECSE 619 Amount) = ECSE State Revenue Amount</i></p> <p>ECSE state revenue is received in automatic monthly school payments beginning the month after the ECSE FER is approved through June. ECSE state reimbursement are typically scheduled as monthly disbursements. ECSE state revenue displays on the payment transmittals as “ECSE – State” with revenue code 5314. Districts/LEAs should review each monthly school payment transmittal to see how much ECSE State revenue is received.</p>
Coding State ECSE Expenditures	Current year ECSE expenditures for students ages 3-5, not Kindergarten eligible, paid with state revenue must be coded with source code 3 and project code 12810.
Maintenance of Effort (MOE)	Any state funds (include ECSE state revenue), local funds, and county funds used to pay for ECSE expenditures will be included in the district/LEA’s MOE reported in the Special Education Part B FER. Districts/LEAs may view the <a href="#">MOE Guidance</a> documents for more information regarding the MOE requirement.

## TIMELINE

The timeline below for data submission is intended to be used as a guide to assist districts/LEAs in tracking when various data and reports are due. All data must be accurate and submitted on time in order for the data to pull correctly onto the ECSE FER.



## FINAL EXPENDITURE REPORT (FER)

Districts/LEAs will complete an ECSE FER in ePeGS in October of each year for the reimbursement of costs incurred in the previous school year.

District/LEA personnel must be authorized representatives in order to complete the ECSE FER.

Data is auto-populated from the ASBR and Core Data/MOSIS into the ECSE FER. These data pulls are explained in further detail in the following sections.

Instructions for completing the ECSE FER are located at <https://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-ecse-finance>.

The ECSE FER is due October 17<sup>th</sup> each year.

## ASBR EXPENDITURE DATA

ASBR expenditure data will automatically pull into the ECSE FER from the ASBR. Any costs coded with the following source and project codes will pull into the ECSE FER. Districts/LEAs are reimbursed based on the ASBR expenditure data. If an expenditure is not coded correctly, it will not pull into the ECSE FER and the district/LEA will not be reimbursed.

SOURCE	PROJECT
1 (Local)	12810
2 (County)	12810
3 (State)	12810
4 (Federal)	44200
4 (Federal)	44201
4 (Federal)	44203
4 (Federal)	44204

Districts/LEA must wait until the ASBR has been submitted to start completing the ECSE FER.

## CORE DATA/MOSIS CODING

Districts/LEAs must report ECSE students in two MOSIS cycles, 1) December 1 Child Count Cycle which is the ECSE enrollment on a specific date, and 2) June Reporting Cycle which is a cumulative count of all ECSE students that were in the program throughout the year. Both of these counts will auto-populate into the ECSE FER to be utilized to determine caseload standards and the allotment for supplies.

Educator Data from Screens 18 and 20 will also auto-populate into the ECSE FER. All personnel must be coded with a Grade Level PK and a Program Code of 17 to auto-populate into the ECSE FER. In addition, districts/LEAs must report all personnel activities in Core Data/MOSIS, including plan and case management minutes. The table below reflects which MOSIS files are utilized to auto-populate the ECSE FER.

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

Districts/LEAs are encouraged to utilize the ECSE Core Data Personnel Detail spreadsheet located at <https://dese.mo.gov/sites/default/files/sef-ECSE-Personnel.pdf> to assist with the coding process.

## PROGRAM/SESSIONS

When completing the ECSE FER, districts/LEAs should choose the program information in the ECSE FER that best fits the majority of the ECSE program. Districts/LEAs may run a program in-house, join a cooperative, or partner with other districts/LEAs to meet the needs of ECSE students.

TYPE OF PROGRAM	DESCRIPTION
District Program	ECSE services are delivered within the district/LEA’s own ECSE program or through a contract with an approved private agency.
Cooperative	ECSE services are delivered through a cooperative agreement where one district/LEA acts as the fiscal agent and typically provides all services to students in the member districts. Fiscal agents of ECSE cooperatives incur some or all of the costs of serving the students and report the costs incurred on the ECSE FER. Fiscal agents 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.).
Partnership with Other District	ECSE services are delivered through a partnership with a surrounding district/LEA or districts/LEAs in order to share program resources. This type of agreement does not have a designated fiscal agent as one or all districts/LEAs may incur the costs of serving the students.

When completing the ECSE FER, districts/LEAs should choose the session information in the ECSE FER that best fits the majority of the ECSE program. Districts/LEAs may serve students in half-day or full-day sessions, three to five days per week. The program needs to be flexible to meet the services and supports outlined in each child’s IEP. Districts/LEAs may also provide services through itinerant teachers.

TYPE OF SESSION	DESCRIPTION
Half-day	ECSE services are delivered in half day sessions, including when an AM session is offered to one group of students and a PM session is offered to a different group of students.
Full-day	ECSE services are delivered in full day sessions.
Both	ECSE services are delivered in both full day and half day sessions.
Itinerant Only	ECSE services are provided to students with IEPs by a teacher who travels from class to class within a building/facility or from one building/facility to another building/facility. No full day or half day sessions are provided within an established classroom.
None	No full day, half day, or itinerant services are provided. The district/LEA only provides transportation to another district/LEA or approved private agency.
Contracted Only	Services delivered by contracted ECSE personnel only.
Speech Only	Speech only services are provided to students with IEPs by a therapist either on school grounds or from one building/facility to another building/facility. ECSE students with IEPs are only receiving speech services and there are no instructional services provided by an ECSE teacher to students with IEPs.

When completing the ECSE FER, districts/LEAs should choose the classroom information in the ECSE FER that best fits the majority of the ECSE program. Classrooms may be set-up as self-contained, integrated, or severe/low-incidence.

TYPE OF CLASSROOM	DESCRIPTION
Dedicated ECSE Self Contained Classrooms	The classroom consists only of ECSE IEP students with ECSE instructional minutes or demonstrated need for ECSE instruction indicated in the IEP.
Dedicated ECSE Severe/Low Incidence Classrooms	The classroom consists only of ECSE IEP students with low incidence disabilities (Orthopedic Impairment, Visual Impairment, Hearing Impairment, Deaf/Blind, Multiple Disabilities, Traumatic Brain

	Injury, Severe Disabilities (MO School for Severely Disabled Criteria), Autism, or 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/LEA may place the student in the low incidence classroom.
ECSE Integrated Classrooms	The classroom consists of at least 10 ECSE IEP students with ECSE instructional minutes or demonstrated need for ECSE instruction indicated in the IEP and no more than 50% additional nondisabled peers.

## CASELOADS

As indicated in the [Missouri State Plan for Special Education, Part B](#), caseloads for ECSE are mandatory and tied to funding requirements. In order for the district/LEA to receive reimbursement for 1.0 FTE for each position identified in the ECSE Personnel chart below, the minimum caseload for that position must be met. Districts/LEAs must meet caseload requirements by the Highest Number of IEP ECSE Children Served. Integrated non-disabled ECSE peers are not included in this count. FTE will be prorated for personnel that do not meet caseload standards.

Allowable FTE is calculated by taking the ECSE Student Count/Caseload Standard. The ECSE Student Count is based on the number of students seen by the Personnel and as identified in the table below.

There are only two exceptions to meeting caseload requirements.

- In the event a district/LEA has less than 10 ECSE IEP students in the entire program, DESE Special Education Finance will allow for a full-time ECSE teacher and paraprofessional.
- If a student's IEP indicates a personal paraprofessional is needed, the personal paraprofessional does not need to meet caseload standards.

PERSONNEL	ECSE STUDENT COUNT	MIN CASELOAD
Special Education Administrator	Highest Number of ECSE IEP Children Served	180
Special Education Process Coordinator	Highest Number of ECSE IEP Children Served	180
Nurse	Highest Number of ECSE IEP Children Served	175
Self-Contained Classroom Teacher	Number of ECSE IEP Children Served	10
Integrated Classroom Teacher	Number of ECSE IEP Children Served (after 10 ECSE IEP Children, Nondisabled ECSE Students can be added to the classroom up to 50% of total number of students in classroom)	10
Itinerant Teacher	Number of ECSE IEP Children Served	12

Severe/Low Incidence Classroom Teacher	Number of ECSE IEP Children Served	4
Direct Service/Inst. Visually Impaired	Number of ECSE IEP Children Served	4
Direct Service/Inst. Hearing Impaired	Number of ECSE IEP Children Served	4
Direct Service/Inst. Severe Developmental Delay	Number of ECSE IEP Children Served	4
Paraprofessionals- Self-Contained Classroom	Number of ECSE IEP Children Served	10
Paraprofessionals- Integrated Classroom	Number of ECSE IEP Children Served (after 10 ECSE IEP Children, Nondisabled ECSE Students can be added to the classroom up to 50% of total number of students in classroom)	10
Paraprofessionals- Severe/Low Incidence Classroom	Number of ECSE IEP Children Served	4
Paraprofessionals- Personal	Number of ECSE IEP Children Served	1
Educational Diagnostician (Diagnostic)	Number of Children Evaluated	160
School Psychological Examiner (Diagnostic)	Number of Children Evaluated	160
Speech/Language Pathology (Diagnostic)	Number of Children Evaluated	160
Speech/Language Therapies (Direct Services)	Number of ECSE IEP Children Served	35
Speech/Language Assistant (Direct Services)	Number of ECSE IEP Children Served	35
Speech Implementer (Direct Services)	Number of ECSE IEP Children Served	35
Occupational Therapist (Direct Services)	Number of ECSE IEP Children Served	35
Occupational Therapist (Diagnostic)	Number of Children Evaluated	160
Physical Therapist (Direct Services)	Number of ECSE IEP Children Served	35
Physical Therapist (Diagnostic)	Number of Children Evaluated	160
School Social Worker (Diagnostic)	Number of Children Evaluated	160
School Social Worker (Direct Services)	Number of ECSE IEP Children Served	35
School Social Worker (General)	Highest Number of ECSE IEP Children Served	175
School Psychologist	Number of ECSE IEP Children Served	160

## PERSONNEL/FTE

The FTE that pulls into the ECSE FER is calculated based on the assignments and minutes entered into Core Data. An FTE will calculate for each individual assignment listed on Screen 20. Plan and case management minutes are not included as part of the calculated ECSE FTE which is based only on instructional FTE minutes.

$$\text{TOTAL FTE SCREEN 18} \times \frac{\text{Assignment Minutes}}{\text{Total Minutes} - \text{Plan and Travel Time Minutes}} = \text{ECSE FTE}$$

If ECSE personnel changes are made to Core Data/MOSIS while the ECSE FER is in created status, the Instructional/Ancillary Personnel page must be saved so the correct data pull onto the page. If ECSE personnel changes are made to Core Data/MOSIS while the ECSE FER is in submitted status, the

district/LEA must contact DESE Special Education Finance to Disapprove the ECSE FER so the correct data pulls onto the page.

ECSE personnel costs should be coded under the object codes that fall within 6100, 6150, or 6200 on the ASBR.

### **ADMINISTRATIVE STAFF**

The Administration section will display the total calculated ECSE FTE for administrators and process coordinators entered in MOSIS/Core Data. For every 180 ECSE IEP students served in the ECSE program, the district/LEA will be allowed a program administrator and/or a process coordinator that together totals 1.0 FTE. Non-disabled integrated peers are not allowed to be included in the count to meet this caseload requirement. For example, if a district/LEA has a highest number of ECSE IEP children served count of 90, then the district/LEA could support a 0.50 administrative FTE. The district/LEA could split this between an administrator and a process coordinator (i.e. 0.25 FTE administrator and 0.25 FTE process coordinator) but cannot claim 0.50 FTE for each position.

### **NURSING STAFF**

The Nursing Staff section will display the calculated ECSE FTE for nursing staff utilized by the ECSE program. Non-disabled integrated peers are not allowed to be included in the count to meet this caseload requirement.

The allowable FTE for administration and nursing staff is calculated by:

$$\text{Highest Number of IEP ECSE Children Served} / \text{Minimum Caseload Requirement} = \text{Allowed FTE}$$

### **TEACHERS AND PARAPROFESSIONALS**

The Teachers section and Paraprofessionals section will display the calculated ECSE FTE for ECSE staff entered in Core Data for self-contained, integrated, itinerant, and low incidence classrooms. The district/LEA will enter the number of ECSE IEP students for which the ECSE FTE displaying in the Teachers section provide case management, testing, and consultation.

The allowable FTE for self-contained classroom teachers and paraprofessionals is calculated by:

$$\text{Actual Number of IEP Students Served by FTE} / \text{Minimum Caseload Requirement} = \text{Allowed FTE}$$

<b>SESSION</b>	<b>MINIMUM CASELOAD</b>	<b>ECSE FTE ALLOWED</b>
1 Full Day Session	10 IEP Students	1.0 FTE
1 Half Day Session	10 IEP Students	1.0 FTE
2 Half Day Sessions	5 IEP Students Per Session (10 total)	1.0 FTE

The allowable FTE for low incidence classroom teachers and paraprofessionals is calculated by:

$$\text{Actual Number of IEP Students Served by FTE} / \text{Minimum Caseload Requirement} = \text{Allowed FTE}$$

<b>SESSION</b>	<b>MINIMUM CASELOAD</b>	<b>ECSE FTE ALLOWED</b>
1 Full Day Session	4 IEP Students	1.0 FTE
1 Half Day Session	4 IEP Students	1.0 FTE
2 Half Day Sessions	2 IEP Students Per Session (4 total)	1.0 FTE

The allowable FTE for integrated classroom teachers and paraprofessionals is calculated by:  
 $Actual\ Number\ of\ IEP\ Students\ Served\ by\ FTE + Number\ of\ non-IEP\ Students\ Served / Minimum\ Caseload\ Requirement = Allowed\ FTE$

SESSION	MINIMUM CASELOAD	ECSE FTE ALLOWED
<b>1 Full Day Session</b>	10 IEP Students; Can add up to 50% Nondisabled Peers	1.0 FTE
<b>1 Half Day Session</b>	10 IEP Students; Can add up to 50% Nondisabled Peers	1.0 FTE
<b>2 Half Day Sessions</b>	5 IEP Students Per Session (10 total); Can add up to 50% Nondisabled Peers	1.0 FTE

### **DIAGNOSTIC STAFF**

Diagnostic staff conducting evaluations for students to determine eligibility for an IEP and continued services and are held to the caseload of 160 students evaluated, regardless of whether or not the diagnostic position is part of a team providing evaluation services. The caseload of 160 students evaluated includes ECSE students determined eligible for special education and related services as well as students determined ineligible for special education and related services.

The allowable FTE for diagnostic positions is calculated by:  
 $Total\ Number\ of\ Students\ Evaluated / Minimum\ Caseload\ Requirement = Allowed\ FTE$

### **RELATED SERVICES STAFF**

The caseload for therapists providing direct services takes into account the number of sites and travel time. Speech/Language Therapist Assistants/Aides/Implementers, Occupational Therapist Assistants, and Physical Therapist Assistants are reimbursable and follow the same caseload requirements Speech/Language Therapists, Occupational Therapists, and Physical Therapists, respectively.

- For every 35 students that are receiving speech services, the district/LEA will be allowed a 1.0 FTE total for Speech Therapist, Speech Assistant, Speech Aide, and Speech Implementer combined.
- For every 35 students that are receiving occupational therapy services, the district/LEA will be allowed a 1.0 FTE total for Occupational Therapist and OT Assistant combined.
- For every 35 students that are receiving physical therapy services, the district/LEA will be allowed a 1.0 FTE total for Physical Therapist and PT Assistant combined.

For example, if 35 students are receiving direct physical therapy services, then the district/LEA could support a 1.0 FTE for a Physical Therapist and PT Assistant combined. The district/LEA could split this between a Physical Therapist and a PT Assistant (i.e. 0.75 FTE Physical Therapist and 0.25 FTE PT Assistant) but cannot claim 1.0 FTE for each position. This applies to speech therapy direct service staff, occupational therapy direct service staff, and physical therapy direct service staff.

The allowable FTE for related service positions is calculated by:  
 $Actual\ Number\ of\ IEP\ Students\ Served / Minimum\ Caseload\ Requirement = Allowed\ FTE$

## **OTHER PUPIL PERSONNEL**

While there are no caseloads identified in the current State Plan for Audiologists, Interpreters, Orientation and Mobility Specialists, Adaptive P.E., and Applied Behavior Analysis (ABA) Therapist staff, districts/LEAs should stay within the guidelines of their professional practice or within the State Plan caseloads for instruction and related services. The minimum caseload for each position in the table below is a recommended caseload. For any positions not assigned specific caseloads by the State for the ECSE program, the service must be required by students' IEPs.

Audiologists, Interpreters, Orientation and Mobility Specialists, and Adaptive P.E. staff should be coded to Other Pupil Personnel in Core Data. For 2019-20 MOSIS/Core Data reporting, ABA Therapists should be coded to course code 887700.

<b>PERSONNEL</b>	<b>ECSE STUDENT COUNT</b>	<b>MINIMUM CASELOAD</b>
Audiologist	Number of ECSE IEP Children Served	35
Interpreter (sign language)	Number of ECSE IEP Children Served	10
Orientation and Mobility Specialist	Number of ECSE IEP Children Served	35
Adaptive P.E.	Number of ECSE IEP Children Served	35
Applied Behavior Analysis Therapist	Number of ECSE IEP Children Served	35
Other Pupil Support Personnel	Number of ECSE IEP Children Served	35

## **MISCELLANEOUS POSITIONS**

If ECSE personnel pull over into the Miscellaneous Positions typically this means that the personnel is not coded correctly in MOSIS/Core Data. The district/LEA will need to correct this in MOSIS/Core Data and resave the ECSE FER for the information to pull over correctly.

## **SECRETARIAL STAFF**

For each 180 IEP students that are served in the ECSE program, the district/LEA is allowed a 1.0 FTE secretary. Non-disabled integrated peers are not allowed to be included in the count to meet this caseload.

The allowable FTE for secretaries is calculated by:

$$\text{Highest Number of IEP ECSE Children Served} / \text{Minimum Caseload Requirement} = \text{Allowed FTE}$$

## **CUSTODIAL STAFF**

If the ECSE program is in a stand-alone facility with no other programs, all of the custodial staff costs may be charged to the ECSE program. However, if the ECSE program is in a facility with another program only a prorated portion of the custodial staff costs can be charged to the ECSE program.

Costs may be prorated by one of the following formulas:

$$\text{Number of ECSE Students} / \text{Total Students} = \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost}$$

$$\text{ECSE Sq. Footage} / \text{Total Sq. Footage} = \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost}$$

The ECSE Sq. Footage may include shared space; however, districts/LEAs should not use outdoor space in the calculation. If the custodial salary and benefits are prorated, the district/LEA must include a description of the method used to prorate the amount at the bottom of the ECSE Personnel page.

## **EXTENDED SCHOOL YEAR (ESY)**

ESY is based on July and August prior to beginning a school year and June following that school year. Districts/LEAs should indicate which staff provided ESY services by checking the box in the ESY column on the ECSE Personnel page of the ECSE FER.

## **PURCHASED SERVICES**

ECSE purchased services costs should be under object code 6300 on the ASBR.

### **PRIVATE AGENCY CONTRACT COSTS**

Private Agency Contracted costs refer to those expenditures incurred due to the placement of an ECSE student at an Approved Private Agency as directed in the IEP. Placement of students outside of the district/LEA for instructional/therapy services must be through an [approved private agency](#) or another public agency. The staff of the approved private agency must meet the Missouri State Plan certification requirements if serving ECSE students. Tuition must be prorated based on the ECSE services being provided. For example, if the student is receiving both general education early childhood and ECSE services, the only time the general education early childhood portion of tuition can be charged to the program is when the student is receiving integration as part of the IEP goals. If the district/LEA 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.

### **CONTRACTED THERAPY/ANCILLARY COSTS**

Contracted Therapy/Ancillary costs refer to those expenditures associated with using independent contractors to provide related services for ECSE students with IEPs.

### **PROFESSIONAL DEVELOPMENT**

District/LEAs are allowed reimbursement for professional development for ECSE staff. Professional development costs for teachers, administrators and other direct services staff (OT, PT, SLPs, Interpreters, etc.) will be reimbursed up to \$300 per FTE. Professional development costs for paraprofessionals 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. Districts/LEAs may choose to divide the money evenly or use the entire amount for a specific individual. Any amount of professional development incurred by the district/LEA that exceeds the total allowed reimbursement amount must be paid by the district/LEA and is not reimbursable by ECSE state funds; the unallowable professional development costs should be coded with a 12210 project code if paid with state, county, or local revenue.

### **STAFF MILEAGE**

Staff mileage may be paid for instructional, ancillary, or administrative staff traveling to provide instructional or related services to students with IEPs, conduct evaluations, or as part of administrative program oversight. MILEAGE FOR PD ALLOWABLE?

## **OPERATION OF PLANT SERVICES**

Operation of plant services may include utilities (water, sewer, phone, fax, internet, and trash), contracted custodial services, copier leases, printing, postage, building insurance, and inspections. If the ECSE program is in a stand-alone facility with no other programs, all of the operation of plant purchased services costs may be charged to the ECSE program. However, if the ECSE program is in a facility with another program or grade level only a prorated portion of the operation of plant purchased service costs can be charged to the ECSE program.

Costs may be prorated by one of the following formulas:

*Number of ECSE Students / Total Students = Proration Percentage \* Cost = ECSE Portion of Cost*

*ECSE Sq. Footage / Total Sq. Footage = Proration Percentage \* Cost = ECSE Portion of Cost*

The ECSE Sq. Footage may include shared space; however, districts/LEAs may not use outdoor space in the calculation.

## **FACILITY LEASE**

Beginning July 1, 2019, districts/LEAs wishing to enter into a lease agreement for an ECSE facility must adhere to the lease formula described in [Rule 5 C.S.R. § 30-640.200](#). Districts/LEAs leasing ECSE facilities will report the full facility lease amount, the number of IEP students utilizing the leased facility, and the number of nondisabled integrated peers utilizing the leased facility, the number of itinerant FTE housed in the leased facility, and the ECSE Director and Coordinator FTE housed in the leased facility. The ECSE reimbursable amount will be calculated based on the entered information, Office of Administration (OA) annual lease rates, and the facility lease formula. Reimbursement for the allowable facility lease amount will be received over the following school year after approval of the ECSE FER. An [ECSE Facility Reimbursement Calculator and list of the OA Annual Lease Rates](#) are available for districts/LEAs.

## **SUPPLIES**

Supplies are defined as items that have a cost less than \$1,000 per unit and should be under object code 6400 in the ASBR. The Supplies page should be used to justify material and supply costs for the ECSE program that exceed the program maintenance allowed amount. Allowable itemized ECSE supply costs include IEP required supplies, assessment materials, new classroom supplies, and operation of plant supplies.

## **PROGRAM MAINTENANCE COSTS**

The Program Maintenance Allowed Amount will display on the top of the Supplies page and is calculated by multiplying the Highest Number of IEP ECSE Children Served by \$75. Non-disabled integrated peers are not included in the number of ECSE students used to calculate the Program Maintenance Allowed Amount. This amount is the amount of material and supply costs that may be spent on items needed to maintain the ECSE program and as well as on items that are non-allowed itemized costs, such as snacks, appliances, and iPads for general ECSE student use. The district/LEA is not required to provide explanation for material and supply costs up to the Program Maintenance Allowed Amount.

If the ASBR 6400 Materials & Supplies amount is greater than the Program Maintenance Allowed Amount, the district/LEA must complete the Other Program Costs and Operation of Plant Supplies sections to explain the amount of expenditures that exceeds the Program Maintenance Allowed Amount. For example, the district/LEA spent a total of \$60,215.19 in materials and supplies. They are allowed \$9,750.00 of material and supply expenditures that do not require explanation on the ECSE FER. Because the total material and supply expenditure amount exceeded the allowed program maintenance amount, the district/LEA must explain \$50,465.19 of material and supply expenditures (\$60,215.19 - \$9,750.00).

### **OTHER PROGRAM COSTS**

IEP required items, assessment materials, and new classroom supplies should be reported in this section. If these items are \$1,000 or more per unit, the items should be reported on the Equipment page of the ECSE FER.

### **NEW CLASSROOM/ITINERANT TEACHER SUPPLIES**

The start-up cost for new classrooms is \$10,000. The start-up cost for new itinerant positions is \$1,200.

Reimbursement up to \$10,000 is allowed for new classroom expenditures such as supplies and equipment, including instructional materials and furniture. The amount of new classroom costs that will be reimbursed is the amount actually spent by the district/LEA up to \$10,000. Any new classroom costs that exceed \$10,000 will be the responsibility of the district/LEA.

PROGRAM STATUS	DESCRIPTION
Districts/LEAs with Existing ECSE Programs	Start-up funds for a new classroom or new itinerant position are reimbursed through ECSE only when the district/LEA has an increase from the prior year to the current year in either the December 1 ECSE Child Count or the Highest Number of IEP ECSE Children Served Count that meets the minimum caseload requirements for the new classroom type. The start-up funding does not apply to students moving from one classroom or building to another or switching from one delivery model to another.
Districts/LEAs Starting a New ECSE Program	Districts/LEAs that have never had an ECSE program in the district/LEA and are starting a new ECSE program may be reimbursed for costs for one new classroom or itinerant position even if caseload is not met. However, in order for reimbursement to be allowed for more than one classroom, the minimum caseload requirements for the classroom type must be met.

Reimbursement up to \$1,200 is allowed for supplies needed for new itinerant positions. The amount of new itinerant teacher supply costs that will be reimbursed is the amount actually spent by the district/LEA up to \$1,200. Any new itinerant teacher supply costs that exceed \$1,200 will be the responsibility of the district/LEA.

The materials and supplies for the new classroom or new itinerant teacher must be included in the ASBR expenditures in the same year in which the ECSE IEP child count increase occurs. For example, if a district/LEA had an increase from 2018-19 to 2019-20 in either the December 1 Child Count or the Highest Number of IEP ECSE Children Served Count that meets the minimum caseload requirement, the district/LEA must include the new classroom or new itinerant teacher supply costs on the 2019-20 ASBR and report costs on the 2019-20 ECSE FER; the new classroom or new itinerant teacher supply costs cannot be reported on the 2020-21 ECSE FER.

No carry-over of funds will be allowed, meaning any funds not expended cannot be carried over to the next year.

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

ECSE CLASSROOM TYPE	IEP CHILD COUNT INCREASE
Self-Contained	10 New IEP Students
Integrated	10 New IEP Students
Low Incidence	4 New IEP Students
Itinerant Teacher	12 New IEP Students

### **OPERATION OF PLANT SUPPLIES**

Operation of plant supplies coded in the ASBR under 6400 may include supplies purchased for the maintenance, operation, and utilities (gas, oil, and electricity) of facilities that house ECSE students. If the ECSE program is in a stand-alone facility with no other programs, all of the operation of plant supplies may be considered ECSE program costs. However, if the ECSE program is in a facility with another program, only a prorated portion of the operation of plant supplies may be considered ECSE program costs.

Costs may be prorated by one of the following formulas:

$$\text{Number of ECSE Students} / \text{Total Students} = \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost}$$

$$\text{ECSE Sq. Footage} / \text{Total Sq. Footage} = \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost}$$

The ECSE Sq. Footage may include shared space; however, districts/LEAs may not use outdoor space in the calculation.

## **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 and should be under object code 6500 on the ASBR. The Equipment page should be used to report individualized and instructional equipment purchased for IEP students in the ECSE program.

All equipment items purchased with ECSE state funds are the property of the district/LEA's ECSE program. Whether or not the equipment stays in the ECSE program depends on the type of equipment and funds used to purchase the equipment. Instructional and other miscellaneous equipment must stay

in the ECSE program. IEP related equipment purchased with ECSE 611 funds may transition with the student into kindergarten and beyond. IEP related equipment purchased with ECSE 619 funds may be used by the student in the kindergarten classroom until the child turns six. IEP related equipment purchased with state, local, or county funds must stay in the ECSE program and cannot transition with the student into kindergarten.

### **INSTRUCTIONAL EQUIPMENT**

Instructional equipment includes items purchased to assist in the delivery of education. Examples of instructional equipment include:

- Assessment and evaluation kits
- Instructional software not related to a student
- A prorated portion of a Student ID system
- A prorated portion of attendance software
- A prorated portion of IEP software

The district/LEA may purchase one computer (e.g. iPad, tablet, desktop, and laptop) for every full-time Special Education Administrator and/or Special Education Process Coordinator FTE, every three years. If the district/LEA 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, it should be coded as a supply (object code 6400).

### **IEP RELATED EQUIPMENT**

Individualized equipment purchases must be IEP driven and are typically customized or purchased for a specific student. The district/LEA may be asked to submit the IEP of the student to DESE Special Education Finance to verify the equipment is included in the student's IEP for reimbursement purposes.

### **OTHER EQUIPMENT**

Equipment may be purchased for the maintenance and operation of facilities that house ECSE students. In order for the equipment to be allowed, it must be necessary in order for the facility to properly operate. Equipment such as appliances, intercom systems, Smart Boards, playground equipment, fences, parking lots, and security cameras are not allowable costs. In addition, equipment to make the facility ADA compliant such as ramps, automatic doors, and elevators are not allowable costs.

If the ECSE program is in a stand-alone facility with no other programs, required operation of plant equipment may be considered ECSE program costs. If the ECSE program is in a facility with another program, a prorated portion of the operation of plant equipment may be considered ECSE program costs.

Costs may be prorated by one of the following formulas:

*Number of ECSE Students / Total Students = Proration Percentage \* Cost = ECSE Portion of Cost*  
*ECSE Sq. Footage / Total Sq. Footage = Proration Percentage \* Cost = ECSE Portion of Cost*

The ECSE Sq. Footage may include shared space; however, districts/LEAs should not use outdoor space in the calculation.

## **EQUIPMENT DISPOSITION**

When equipment purchased with federal funds is no longer needed for the ECSE program, disposition of the equipment must be made as follows:

- Items of equipment with a current per unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the DESE.
- Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold. However, if the fair market value is more than \$5,000 the district/LEA must pay DESE a share based on the percentage of costs paid with federal funds in the initial acquisition and the current fair market value. For example, if federal funds were used to pay fifty percent (50%) of an equipment purchase, once the item is sold fifty percent (50%) of the current fair market value/proceeds must be paid to DESE.
- If a district/LEA's ECSE program is closing and it is not becoming part of an ECSE cooperative, any materials or supplies under \$1,000 may be disposed of or redistributed. The district/LEA should contact DESE Special Education Finance regarding disposal of equipment over \$1,000 per unit purchased with state funds and over \$5,000 per unit fair market value for equipment purchased with federal funds or \$5,000 fair market value in total aggregate for supplies purchased by federal funds. These items may include buses/vehicles, modular units, etc.

## **TRANSPORTATION**

Allowable transportation costs include transportation personnel, contracted transportation, transportation supplies, and transportation equipment. Transportation costs should be coded to function code 2559 in the ASBR with the applicable object code.

### **PRORATING TRANSPORTATION COSTS**

If the district/LEA runs a dedicated ECSE route, the district/LEA may charge the full cost of the bus lease, bus driver, bus aides, contracted transportation costs, supplies and equipment. A dedicated ECSE route is defined as the bus and drivers being utilized strictly for the ECSE program and no other routes. However, only a prorated cost may be charged for insurance, mechanics, dispatchers, and contracted maintenance.

If the district/LEA runs a shared route, the district/LEA may charge a proration of the cost for the bus lease, bus driver, bus aides, contracted transportation (not including maintenance) costs, supplies and equipment. However, no costs may be charged for insurance, mechanics, dispatchers, and contracted maintenance.

<b>ITEM</b>	<b>DEDICATED ECSE ROUTE</b>	<b>SHARED ROUTE</b>
Bus Driver	Charge Full Cost	Charge Prorated Cost
Bus Aide	Charge Full Cost	Charge Prorated Cost
Contracted Transportation	Charge Full Cost	Charge Prorated Cost
Supplies	Charge Full Cost	Charge Prorated Cost
Equipment	Charge Full Cost	Charge Prorated Cost
Bus Lease	Charge Full Cost	Charge Prorated Cost
Bus Insurance	Charge Prorated Cost	No Charge

Bus Mechanic	Charge Prorated Cost	No Charge
Bus Dispatcher	Charge Prorated Cost	No Charge
Contracted Maintenance	Charge Prorated Cost	No Charge

Nondisabled peers who attend the ECSE Integrated classroom are allowed to ride ECSE bus routes. The district/LEA would not need to prorate transportation costs for nondisabled integrated peers. The district/LEA would only need to prorate transportation costs for nondisabled students who are not integrated into the ECSE classroom.

### **TRANSPORTATION PERSONNEL**

Allowable personnel transportation costs include salaries and benefits of bus drivers and aides. A prorated portion of mechanics and dispatchers may be allowable depending on the type of bus route.

If the district/LEA runs a dedicated ECSE route, the district/LEA may charge the full salary and benefit amounts of the bus driver and bus aides. However, only a prorated amount of salaries and benefits of bus mechanics and dispatchers can be charged to ECSE.

If the district/LEA runs a shared route, the district/LEA may charge a prorated amount of salaries and benefits of the bus driver and bus aides. However, no salary and benefit amounts can be charged to ECSE for bus mechanics and dispatchers.

### **PURCHASED SERVICES**

Allowable transportation purchased services costs include contracted transportation costs, transportation provided by parents/guardians, bus leases, and vehicle insurance. Buses may be leased for the transportation of ECSE students and non-disabled integrated peers. Bus leases should be reasonable and justifiable. The full amount of the bus lease may be charged to the ECSE program if the bus is only used for the transportation of ECSE students and non-disabled integrated peers. If the leased bus is used for other non-ECSE transportation purposes, the amount of the lease charged to ECSE must be prorated. The district/LEA does not need to obtain prior approval from DESE when leasing ECSE buses. While bus leases are allowable costs, bus purchases/lease purchases are not reimbursable expenditures.

### **SUPPLIES**

Allowable transportation supply costs include items that cost less than \$1,000 per unit such as fuel, tires, oil, and safety harnesses.

### **EQUIPMENT**

Allowable transportation equipment costs include items that cost \$1,000 or more per unit such as bus lifts, wheelchair stands, etc.

### **BUS PURCHASES REIMBURSED BY DESE**

The yearly amount of payment for prior bus purchases approved by DESE will display in the Bus Purchase section of the ECSE FER. Only ECSE bus purchase or lease purchases approved by DESE prior to 2016 will

be entered by DESE Special Education Finance and displayed on the page. Bus purchases after 2017 are unallowable.

## FACILITIES

The Facility Purchases page of the ECSE FER is for districts/LEAs that have prior DESE approved ECSE facility purchase or lease purchase costs to view the yearly amount reimbursed with state funds. Only ECSE facility purchase or lease purchases approved by DESE prior to 2016 will be entered by DESE Special Education Finance and displayed on the page. Facility purchases after 2016 are unallowable.

## NON-DOMICILE

Situations occur when ECSE students are being served by an entity other than the domicile district/LEA. The domicile district/LEA of the child is the school district in which his/her parent(s) or legal guardian(s) reside.

The table below explains which district/LEA is responsible for providing FAPE, requesting ECSE reimbursement, and reporting students in MOSIS when non-domicile situations occur.

SITUATION	DISTRICT/LEA RESPONSIBLE FOR PROVIDING FAPE	DISTRICT/LEA THAT REQUESTS/RECEIVES ECSE REIMBURSEMENT	DISTRICT/LEA RESPONSIBLE FOR REPORTING STUDENT IN MOSIS
Domicile district/LEA has a contract with an approved private agency to provide IEP required services to the student.	Domicile district/LEA	Domicile district/LEA	Domicile district/LEA
Domicile district/LEA has an agreement with a non-domicile public school district/LEA to provide IEP required services to the student.	Domicile district/LEA	Non-domicile (Serving) district/LEA	Non-domicile (Serving) district/LEA reports the students as non-resident (NR) with resident district code
Student is parentally placed in an ECSE program in a non-domicile public school district/LEA. The non-domicile public school district/LEA enrolls the student and develops an IEP.	Non-domicile (Serving) district/LEA	Non-domicile (Serving) district/LEA	Non-domicile (Serving) district/LEA reports the students as non-resident (NR) with resident district code

Questions regarding providing FAPE can be directed to the Office of Special Education Compliance section at [secompliance@dese.mo.gov](mailto:secompliance@dese.mo.gov).

## TUITION/FEES

Districts/LEAs may request tuition reimbursement through the ECSE FER for ECSE students to attend the district/LEA's own EC program if the following conditions are met:

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

Districts/LEAs may not collect or charge parents/families tuition costs for allowable ECSE services; however, districts/LEAs may charge parents/families for tuition related to general early childhood education that is not part of the student's IEP.

### **NONDISABLED PEERS**

The district/LEA can charge tuition for nondisabled students integrated into the ECSE classroom. However, since ECSE is paying for teacher and supplies of the ECSE integrated classroom, the tuition amount collected must be deducted from the ECSE expenditure report reimbursement amount. If the district/LEA 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/LEA must indicate the amount of tuition collected in the comments section on the Purchased Service page of the ECSE FER so DESE Special Education Finance staff can deduct before approving the expenditure report.

## COOPERATIVES

Fiscal agents of ECSE cooperatives incur all costs associated with operation of the cooperative and complete the ECSE Expenditure Report 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 through the ECSE FER.

### **CHARGING FEES TO MEMBER DISTRICTS**

The fiscal agent, however, may accept fees to operate the ECSE program for items that are restricted or not reimbursed by the State (playground equipment, computers, career ladder, furniture, snacks). The fiscal agent should code non-allowable ECSE expenditures paid with member district local revenue to an appropriate function code with source code 1 and project code 12000. The cost will not pull into the fiscal agent's MOE or the ECSE FER. Member districts should code fees paid to the fiscal agent for non-

allowable ECSE expenditures with function code 1931 and project code 12210. This will allow the costs to pull into the member district's MOE but will not pull into the ECSE FER, should the member district submit an ECSE FER.

### **MEMBER DISTRICT EQUIPMENT PURCHASES**

If a district/LEA's ECSE program is closing and the district/LEA is becoming a member of an ECSE cooperative or joining a partnership with another district/LEA, any equipment the district/LEA purchased with ECSE funds transfers to the cooperative's fiscal agent. If the district/LEA withdraws from the cooperative to provide ECSE services within the district/LEA, the equipment transfers back to the member district/LEA.

### **CHANGING FISCAL AGENTS**

If an ECSE cooperative decides to switch the fiscal agent to another district/LEA in the cooperative, the original fiscal agent district/LEA would continue to receive state payments the year after any closure/change in fiscal agents since state reimbursement is a year behind. During the first year of operation of new fiscal agent, the new fiscal agent will incur the costs of the cooperative and receive reimbursement over the following year after approval of the ECSE FER. 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 by DESE 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 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. More information regarding start-up funds for new programs can be found under the New Classroom/Itinerant Teacher Supplies section.

## **EARLY LEARNING BLENDED FUNDING**

Blended funding occurs when two or more funding sources are pooled to support educational costs to ensure consistency, eliminate duplication of services, allow for maximum flexibility of funds, and reduce burden. There is no new federal or state funding available through DESE for blended funding. Instead, blended funding allows existing resources to be better utilized to support increased access for children to inclusive early learning programs.

If ECSE state funds are included in the pool, districts/LEAs will not receive an ECSE payment through the blended funding payment request. ECSE state reimbursement for blended funding costs will be paid a year after the expenditures are incurred and once the ECSE FER has been approved. Districts/LEAs participating in Early Learning Blended Funding with prior year ECSE expenditures will receive the Total Amount Paid to Date as indicated in the Blended Funding Details of the approved Early Learning Blended FER. This amount will be added to the total ECSE state reimbursement amount received in monthly payments during the current year after approval of the ECSE FER. Early Learning Blended Funding ECSE

prior year expenditures will only be reimbursed with ECSE state revenue. Early Learning Blended Funding expenditures should be coded with any source code, project code 40002.

Districts/LEAs can access [Early Learning Blended Funding](#) for more information.

## **ADDITIONAL SUPPORT**

Districts/LEAs 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/LEAs.

Districts/LEAs serving ECSE children who are deaf or hard of hearing may utilize services through Missouri School for the Deaf (MSD) Families First Early Intervention Program. Parent Advisors provide ideas/strategies to families to help the deaf or hard of hearing child 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/LEAs.