

Early Childhood Special Education (ECSE) Final Expenditure Report Guide

Division of Financial and Administrative Services
Special Education Finance

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TECHNICAL ASSISTANCE

Division of Financial and Administrative Services, Special Education Finance Section

Special Education Finance can assist with questions regarding completing and submitting the ECSE Final Expenditure Report, including how data is pulling into the FER pages, and questions about ECSE program funding addressed in this guide.

All Districts Beginning with 039, 048, 092, 096, 115 & Charter Schools

Cathy Ellingsworth

Cathy.Ellingsworth@dese.mo.gov

Phone: (573) 751-0623

All Districts **NOT** Beginning with 039, 048, 092, 096, 115

Betty Lohmann

Betty.Lohmann@dese.mo.gov

Phone: (573) 751-6904

Office of Special Education, Effective Practices Section

Questions regarding appropriate testing, instructional and curriculum issues, and professional development should be directed to the Effective Practices section in the Office of Special Education.

seep@dese.mo.gov

Phone: (573) 751-0187

Office of Special Education, Compliance Section

Questions regarding caseload, LRE/placement, certification, Extended School Year requirements, and use of approved private agencies should be directed to the Compliance section in the Office of Special Education.

secompliance@dese.mo.gov

Phone: (573) 751-0699

Office of Special Education, Data Coordination Section

Questions regarding coding and reporting ECSE personnel in Core Data and reporting student data in MOSIS should be directed to the Data Coordination section in the Office of Special Education.

speddata@dese.mo.gov

Phone: (573) 751-7848

SECTION I
Guide Overview

BACKGROUND/PURPOSE

In 1990, the State of Missouri mandated school districts to provide a Free and Appropriate Public Education (FAPE) to three, four, and five year old children with disabilities through the Early Childhood Special Education (ECSE) program in order to receive grant funding under Section 619 of the Individuals with Disabilities Education Act (IDEA). At this time, ECSE programs were funded with Federal, state, and local funding.

However, in 1992, the Missouri Supreme Court (*Rolla 31 School District v. State of Missouri, 837 SW2d 1*) ruled that if Missouri mandated services for this population through its participation in IDEA, it must reimburse the costs for these services. Therefore, pursuant to Section 162.700 RSMo, ECSE program costs are fully reimbursed, when aligned with program rules, through state and Federal appropriated funds. ECSE Federal grants include IDEA Part B Section 619 (Preschool) funds and IDEA Part B Section 611 (Special Education) funds.

ECSE FER GUIDE

There are approximately 475 school districts in Missouri providing ECSE services. This guide should be utilized to assist these districts in completing a Final Expenditure Report (FER) each year to obtain reimbursement for ECSE services. This guide is separated into three main sections. Section II includes: 1) Instructions denoted in red font for completing FER pages, 2) Screen Shots of the FER page, and 3) Program rules, definitions, and guidelines where applicable. Section III provides fiscal guidance for districts incurring ECSE costs. This section includes information on expenditure guiding questions, non-allowable expenditures, the reimbursement process, coding Federal ECSE payments, including ECSE expenditures in Maintenance of Effort, and tuition. Section III is not intended to provide compliance guidance regarding the programmatic aspects of the ECSE program or guidance regarding reporting of ECSE data in MOSIS or Core Data. See the Technical Assistance page for information on where to obtain guidance on ECSE funding, programmatic components, and data reporting.

In order to submit the ECSE FER, the district must have submitted the Annual Secretary of the Board Report (ASBR), and have ECSE educator and child count data uploaded into the Missouri Student Information System (MOSIS).

In addition to this guide, other resources that may help the district in completing the ECSE FER include:

- 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>

SECTION II
Completing the
ECSE Final
Expenditure Report

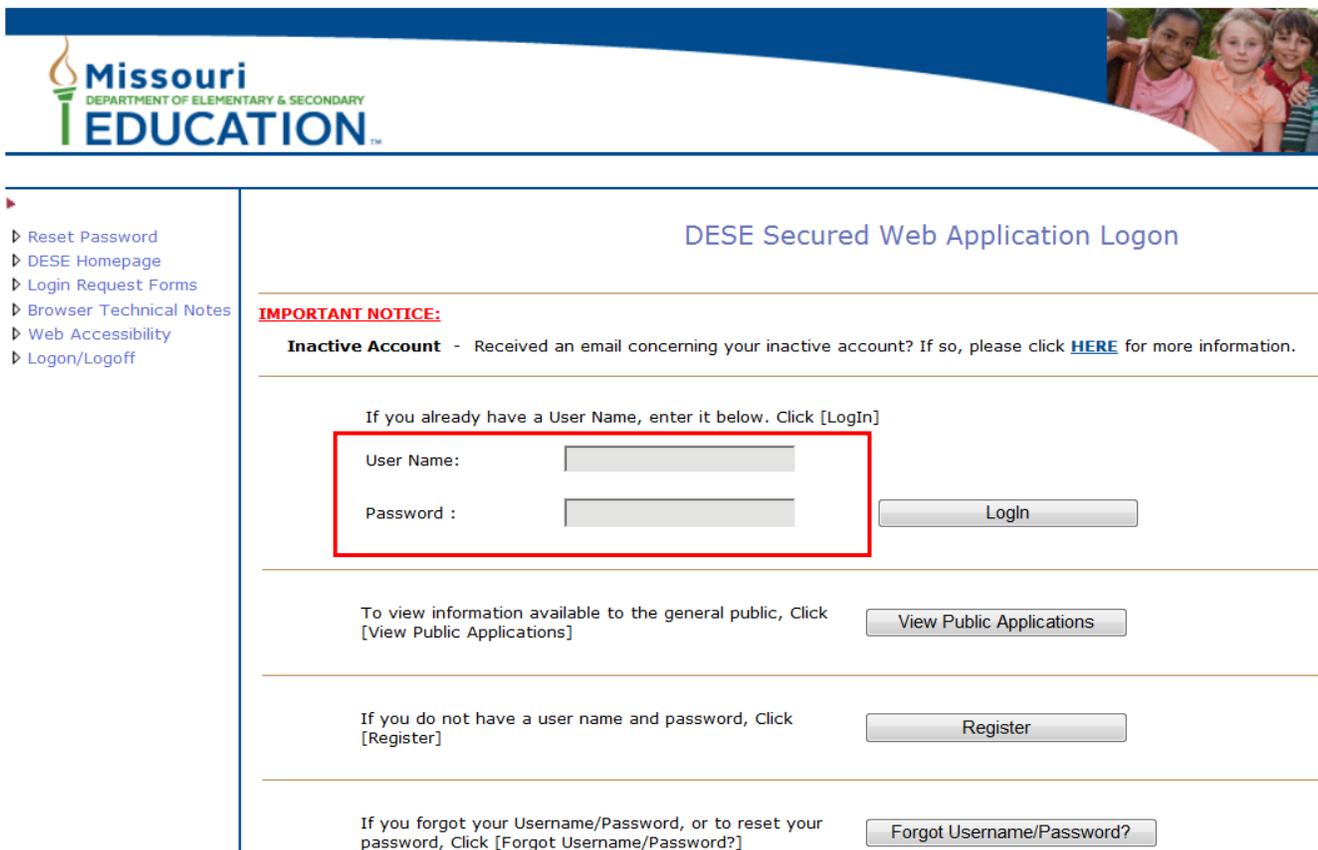
DISTRICT ACCESS

INSTRUCTIONS:

1. Go to the DESE Web Application page at: <https://k12apps.dese.mo.gov/webLogin/login.aspx>.
2. Enter User Name and Password, and then click the Login button. The district user must have the correct authority level (ePeGS Early Childhood Special Education Authorized Representative, Level 3) to access, complete, and submit the ECSE FER. Access from the old ECSE FER system was transferred to the new ePeGS system.
3. If the user does not have access or the correct authority level, the district's assigned User Manager can set up access and authority by clicking on the Web Applications User Manager link on the web applications page.
4. If the district does not have a User Manger, the district can complete and the ePeGS Security Form at the Login Request Forms link.

SCREEN SHOTS:

STEP 1 AND 2: DESE WEB APPLICATIONS LOG-IN PAGE



Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

DESE Secured Web Application Logon

IMPORTANT NOTICE:
Inactive Account - Received an email concerning your inactive account? If so, please click [HERE](#) for more information.

If you already have a User Name, enter it below. Click [LogIn]

User Name:

Password :

LogIn

To view information available to the general public, Click [View Public Applications]

View Public Applications

If you do not have a user name and password, Click [Register]

Register

If you forgot your Username/Password, or to reset your password, Click [Forgot Username/Password?]

Forgot Username/Password?

STEP 3: USER MANAGER LINK



▼ User Applications

▼ Cross-Divisional Systems

- ▶ ARRA
- ▶ Data Collection
- ▶ Educator Qualifications
- ▶ ePeGS

▼ Financial & Administrative Services

- ▶ Annual Report of the County Clerk to the State Board of Education
- ▶ Annual Secretary of the Board Report (ASBR)
- ▶ DESE Payment Management Application
- ▶ School Finance

▼ Nonpublic System Only

- ▶ Nonpublic Registration Form

▼ Office of Educator Quality

- ▶ Educator Certification System

▼ Office of Special Education

- ▶ Sheltered Workshops Application
- ▶ Special Education IMACS
- ▶ Special Education: Early Childhood

▼ Reports

- ▶ Missouri Comprehensive Data System (MCDS)

▼ User Information

- ▶ User Manager
- ▶ Change Password
- ▶ Edit User Profile

STEP 4: LOGIN REQUEST FORMS LINK (TO REQUEST ACCESS)



- ▶ Reset Password
- ▶ DESE Homepage
- ▶ Login Request Forms
- ▶ Browser Technical Notes
- ▶ Web Accessibility
- ▶ Logon/Logoff

DESE Secured Web Application Logon

IMPORTANT NOTICE:

Inactive Account - Received an email concerning your inactive account? If so, please click [HERE](#) for more information.

If you already have a User Name, enter it below. Click [LogIn]

User Name:

Password :

To view information available to the general public, Click [View Public Applications]

If you do not have a user name and password, Click [Register]

If you forgot your Username/Password, or to reset your password, Click [Forgot Username/Password?]

STEP 5: EPEGS SECURITY FORM

ACCESS LEVEL (Mark a 1, 2, 3, or in the box in front of the application.)
***Food & Nutrition Services applications and Educator Certification District/University applications are limited to one Authorized Representative per district/institution.**

| | | |
|---|---|--|
| <input type="checkbox"/> Adult Computer Enrollment System (ACES) | <input type="checkbox"/> ePeGS - Math and Science | <input type="checkbox"/> HSE - Missouri Option Program <input checked="" type="checkbox"/> |
| <input type="checkbox"/> Annual Report of the County Clerk | <input type="checkbox"/> ePeGS - Missouri Preschool Program | <input type="checkbox"/> MACHS II SYSTEM <input checked="" type="checkbox"/> (PIN Required) |
| <input type="checkbox"/> Annual Secretary of the Board Report (ASBR) | <input type="checkbox"/> ePeGS - No Child Left Behind (NCLB) | <input type="checkbox"/> MAP Results Building Level <input checked="" type="checkbox"/> (PIN Required) |
| <input type="checkbox"/> Annual Performance Report (APR) | <input type="checkbox"/> ePeGS - Parents as Teachers (PAT) | <input type="checkbox"/> MAP Results Student Level <input checked="" type="checkbox"/> (PIN Required) |
| <input type="checkbox"/> APR - Student Level (PIN Required) | <input type="checkbox"/> ePeGS - Parents as Teachers (PAT) IP | <input type="checkbox"/> Migrant Education COE |
| <input type="checkbox"/> Compliance Plans (Fed. & State) Administrator <input checked="" type="checkbox"/> Or | <input type="checkbox"/> ePeGS - Perkins – Postsecondary | <input type="checkbox"/> MOSIS Data Collection (PIN Required) |
| <input type="checkbox"/> Compliance Plans (Fed. & State) User <input checked="" type="checkbox"/> | <input type="checkbox"/> ePeGS - Perkins - Secondary | <input type="checkbox"/> MOSIS ID Assignment (PIN Required) |
| <input type="checkbox"/> Data Collection | <input type="checkbox"/> ePeGS - Refugee | <input type="checkbox"/> Prop C Compliance |
| <input type="checkbox"/> Educator Certification District* | <input type="checkbox"/> ePeGS – School-Age Community Grant | <input type="checkbox"/> School Finance |
| <input type="checkbox"/> Educator Certification University* | <input type="checkbox"/> ePeGS - School Improvement SIG Cadre3 | <input type="checkbox"/> Special Education IMACS Admin Or <input checked="" type="checkbox"/> |
| <input type="checkbox"/> Educator Preparation APR (Col/Univ) <input checked="" type="checkbox"/> (PIN Required) | <input type="checkbox"/> ePeGS - School Improvement SIG Cadre 3A | <input type="checkbox"/> Special Education IMACS <input checked="" type="checkbox"/> |
| <input type="checkbox"/> Educator Qualifications | <input type="checkbox"/> ePeGS - School Improvement (a) | <input type="checkbox"/> Special Education Part B |
| <input type="checkbox"/> ePeGS - Charter School Grant | <input type="checkbox"/> ePeGS - School Improvement Grant (g) (SIG) | <input type="checkbox"/> Special Education: Profile <input checked="" type="checkbox"/> |
| <input type="checkbox"/> ePeGS - Child Care Grant | <input type="checkbox"/> ePeGS - Special Education Part B | <input type="checkbox"/> Special Education Surrogate <input checked="" type="checkbox"/> |
| <input type="checkbox"/> ePeGS – Early Childhood Special Education (ECSE) | <input type="checkbox"/> Food & Nutrition Services-Apps* | <input type="checkbox"/> Tiered Monitoring (Level 2 or 3) |
| <input type="checkbox"/> ePeGS – Enhancement Grant | <input type="checkbox"/> Food & Nutrition Services-Claims* | |
| <input type="checkbox"/> ePeGS - Homeless | <input type="checkbox"/> Food & Nutrition Services-Direct Cert.* | |

ACCESSING THE ECSE FER

INSTRUCTIONS:

1. After logging into the DESE Web Application page, select ePeGS from the Web Applications main menu.
2. Select the Funding Application Menu button on the ePeGS Homepage.
3. Select “Show” link next to Special Education.
4. Select Early Childhood Special Education.
5. The Grant Summary page will list DESE and district contact information.
6. Select “Create FER” link. This link will not display if the ASBR is not submitted and/or the current user does not have the correct authority level to access the ECSE FER.

SCREEN SHOTS:

STEP 1: WEB APPLICATIONS MAIN MENU



Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

▼ User Applications

- ▼ **Cross-Divisional Systems**
 - ▶ ARRA
 - ▶ Data Collection
 - ▶ Educator Qualifications
 - ▶ **ePeGS**
- ▼ **Financial & Administrative Services**
 - ▶ Annual Report of the County Clerk to the State Board of Education
 - ▶ Annual Secretary of the Board Report (ASBR)
 - ▶ DESE Payment Management Application
 - ▶ School Finance
- ▼ **Nonpublic System Only**
 - ▶ Nonpublic Registration Form
- ▼ **Office of Educator Quality**
 - ▶ Educator Certification System
- ▼ **Office of Special Education**
 - ▶ Sheltered Workshops Application
 - ▶ Special Education IMACS
 - ▶ Special Education: Early Childhood
- ▼ **Reports**
 - ▶ Missouri Comprehensive Data System (MCDS)
- ▼ **User Information**
 - ▶ User Manager
 - ▶ Change Password
 - ▶ Edit User Profile

STEP 2: EPEGS HOMEPAGE



District/LEA:

ePeGS: Homepage

▶

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

Welcome to ePeGS

[Planning Tool](#) [Funding Application Menu](#)

STEP 3: FUNDING APPLICATION MENU



District/LEA:

Funding Application: Menu

▶

- ▶ [ePeGS Homepage](#)
- ▶ [Planning Tool](#)
- ▼ [Funding Application Menu](#)
 - ▶ [Current Funds Available](#)
 - ▶ [Career Education](#)
 - ▶ [School Improvement](#)
 - ▶ [Special Education](#)
 - ▶ [Teacher Quality & Urban Education](#)
 - ▶ [DESE Supervisor Approval](#)
 - ▶ [Awaiting Approval](#)
 - ▶ [NCLB MOE](#)
- ▶ [Report Menu](#)
- ▶ [Core Assurances](#)

[Career Education Show](#)

[School Improvement Show](#)

[Special Education Show](#)

[Teacher Quality & Urban Education Show](#)

STEP 4: SPECIAL EDUCATION FUNDING APPLICATION MENU



District/LEA: []

Funding Application: Menu

| | |
|--|---|
| <ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▶ Special Education▶ Teacher Quality & Urban Education▶ DESE Supervisor Approval▶ Awaiting Approval▶ NCLB MOE▶ Report Menu▶ Core Assurances▶ Maintenance▶ DESE Web Application Menu▶ Logon/Logoff | <p>Career Education Show</p> <p>School Improvement Show</p> <p>Special Education Hide</p> <ul style="list-style-type: none">• Early Childhood Special Education• Spec Ed Part B Entitlement• Special Education Early Childhood - ARRA <p>Teacher Quality & Urban Education Show</p> |
|--|---|

STEP 5 AND 6: GRANT SUMMARY PAGE



District/LEA:

Funding Application: Early Childhood Special Education - Grant Summary

| <ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▼ Special Education<ul style="list-style-type: none">▼ Early Childhood Special Education<ul style="list-style-type: none">▶ FER▶ Teacher Quality & Urban Education▶ DESE Supervisor Approval▶ Awaiting Approval▶ NCLB MOE▶ Report Menu▶ Core Assurances | <p>Final Expenditure Report Hide</p> <p>There are no Final Expenditure Reports at this time. Create FER</p> <table border="1"><thead><tr><th>DESE Program Contact</th><th>DESE Fiscal Contact</th></tr></thead><tbody><tr><td>Cathy Ellingsworth 205 Jefferson Jefferson City, MO 65102 Phone: (573) 751-0623 Fax: (573) 526-6898 Email: cathy.ellingsworth@dese.mo.gov</td><td>Special Education Funds Management 205 Jefferson Jefferson City, MO 65102 Phone: (573) 751-0622 Fax: (573) 526-6898 Email: spedfunding@dese.mo.gov</td></tr></tbody></table> | DESE Program Contact | DESE Fiscal Contact | Cathy Ellingsworth 205 Jefferson Jefferson City, MO 65102 Phone: (573) 751-0623 Fax: (573) 526-6898 Email: cathy.ellingsworth@dese.mo.gov | Special Education Funds Management 205 Jefferson Jefferson City, MO 65102 Phone: (573) 751-0622 Fax: (573) 526-6898 Email: spedfunding@dese.mo.gov |
|--|---|----------------------|---------------------|--|--|
| DESE Program Contact | DESE Fiscal Contact | | | | |
| Cathy Ellingsworth 205 Jefferson Jefferson City, MO 65102 Phone: (573) 751-0623 Fax: (573) 526-6898 Email: cathy.ellingsworth@dese.mo.gov | Special Education Funds Management 205 Jefferson Jefferson City, MO 65102 Phone: (573) 751-0622 Fax: (573) 526-6898 Email: spedfunding@dese.mo.gov | | | | |

FER NAVIGATION

INSTRUCTIONS:

1. Districts may navigate through the ECSE FER by clicking on the “Save and Continue” or “Next” buttons to go from page to page based on ASBR expenditures.
2. Districts may navigate through the ECSE FER by clicking on each individual page in the left navigation menu.
3. The Program Information page and other supporting data pages will show by clicking the “Save and Continue” or “Next” buttons. These pages will correspond with expenditures reported in the ASBR. Pages without corresponding ASBR expenditures will be automatically bypassed during the navigation process. However, districts can view these other pages by clicking on the page in the left navigation menu.
4. Any text within the FER that is blue and underlined is hyperlinked to a description/definition.

SCREEN SHOTS:

STEP 1: NAVIGATION BUTTONS

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

District/LEA:

Funding Application: Early Childhood Special Education - FER Grid Version: Initial Status: Created **TE!**

Buttons: Save, **Save & Continue**, **Next**, Print Page, Payment History

STEP 2: LEFT NAVIGATION MENU

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

District/LEA:

Funding Application: Early Childhood Special Education - FER Grid Version: Initial Status: Created

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ Career Education
 - ▶ School Improvement
 - ▼ Special Education
 - ▼ Early Childhood Special Education
 - ▼ FER
 - ▼ Initial
 - ▶ **FER Grid**
 - ▶ Program Information
 - ▶ Instructional & Ancillary
 - ▶ Other Personnel
 - ▶ Purchased Services
 - ▶ Supplies
 - ▶ Equipment
 - ▶ Transportation
 - ▶ Facility Purchases and Leases
 - ▶ Submittal & Approval

| ASBR REPORTED EXPENDITURES | | | |
|---|-----------------|----------------------------------|-------------------------------------|
| <u>Accounting Manual</u> | | 6100 Certificated Salaries | 6150 Noncertificated Salaries |
| 1280 ECSE | ASBR | 155631.75 | 20124.26 |
| | DESE Adjustment | 0.00 | 0.00 |
| | Subtotal | 155631.75 | 20124.26 |
| 2559 ECSE Transportation Services | ASBR | 0.00 | 345.00 |
| | DESE Adjustment | 0.00 | 0.00 |
| | Subtotal | 0.00 | 345.00 |
| Total ASBR Expenditures | | 155631.75 | 20469.26 |
| Total DESE Adjustment Amount | | 0.00 | 0.00 |
| Amount Due to District | | 155631.75 | 20469.26 |

FER GRID

The ECSE FER Grid is a view only table displaying ASBR amounts, DESE Adjustments (will be added during DESE review), and totals. There is nothing for districts to complete on this page other than comments, if desired.

INSTRUCTIONS:

1. Districts can leave comments in the District/LEA Comment box if needed. Click "Save" if comments are entered. The "Payment History" button at the bottom of the page will display a popup window with payment history information. Data will not display until the district has received payments for the ECSE FER.
2. Click "Save and Continue", or "Save" and "Next" to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEPS 1-3: FER GRID



District/LEA:

Funding Application: Early Childhood Special Education - FER Grid Version: Initial Status: Created

ASBR REPORTED EXPENDITURES

| <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 |
|--|-----------------|----------------------------------|-------------------------------------|------------------------------|-------------------------------|---------------------------------|---------------------------|---------------|-----------|
| 1280 ECSE | ASBR | 155631.75 | 20124.26 | 46774.29 | 63793.09 | 1704.19 | 0.00 | 0.00 | 288027.58 |
| | DESE Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5000.00 | 5000.00 |
| | Subtotal | 155631.75 | 20124.26 | 46774.29 | 63793.09 | 1704.19 | 0.00 | 5000.00 | 293027.58 |
| 2559 ECSE Transportation Services | ASBR | 0.00 | 345.00 | 50.07 | 0.00 | 0.00 | 0.00 | 0.00 | 395.07 |
| | DESE Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Subtotal | 0.00 | 345.00 | 50.07 | 0.00 | 0.00 | 0.00 | 0.00 | 395.07 |
| Total ASBR Expenditures | | 155631.75 | 20469.26 | 46824.36 | 63793.09 | 1704.19 | 0.00 | 0.00 | 288422.65 |
| Total DESE Adjustment Amount | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5000.00 | 5000.00 |
| Amount Due to District | | 155631.75 | 20469.26 | 46824.36 | 63793.09 | 1704.19 | 0.00 | 5000.00 | 293422.65 |

District/LEA Comment:

DESE Comment:

FER GRID SUPPORTING INFORMATION:

CODING: All ECSE expenditures must be coded to 1280 and 2559 in the ASBR to pull into the ECSE FER Grid in order for the district to receive reimbursement.

ASBR REVISIONS: Any changes in the ASBR to codes 1280 or 2559 will require the district to revise the FER if it has already been submitted. If the FER has already been submitted and/or approved, the district must contact DESE Special Education Finance for disapproval or to create a FER revision. If the FER is in a “created” or “disapproved/open” status, changes made to the ASBR will pull into the FER the day after the ASBR was submitted.

ADJUSTMENTS: Positive or negative adjustments made by DESE Special Education Finance on the ECSE FER supporting data pages will display on the “DESE Adjustment” row for 1280 and/or 2559 expenditures.

REIMBURSEMENTS: Districts are reimbursed a year after services are provided. Therefore, there are specific cash management requirements tied to the receipt of Federal funds that are discussed in Section III of the guide.

PROGRAM INFORMATION

The Program Information page collects information regarding the operation of the ECSE program and the manner in which services are provided. Information provided on this page impacts other applicable pages of the ECSE FER.

INSTRUCTIONS:

1. In the Student Information section, enter the MOSIS number for each ECSE child not captured in the December 1 or Cumulative ECSE Child Counts in the Student Information section. Click “Add” after each MOSIS number is entered.
2. In the Program Information section, select one or more checkboxes that best describes how the district provides ECSE services.
3. If the district checks Cooperative, the district must indicate if the district is a Fiscal Agent or Member District.
 - a. If Fiscal Agent is selected, enter the name of the Cooperative and select all member districts from the district listing. Select the district, then the >> button. Session Information section will need to be completed.
 - b. If Member District is selected, enter the name of the Cooperative providing services and select the fiscal agent from the district listing. Member districts do not have to complete the Session Information section. Select the district, then the >> button.
4. If the district checks Partnership with Other District, select if the district is providing the services within the partnership agreement. The district must select the districts within the partnership agreement. Select the district, then the >> button. Districts that select the Partnership with Other District option and are providing services have to complete the Session Information section.
5. If the district is required to complete the Session Information section, this section will automatically appear. Indicate the best option for the type of ECSE sessions provided by the district. If multiple options apply, select the option that best fits the majority of the program.
 - a. If Half Day or Full Day or Both is selected, the district must select the number of days in session and the classrooms by type and location fields.
 - i. Information entered under classroom types will be compared to the teachers and paraprofessionals displaying on the Instructional and Ancillary page.
 - b. If Itinerant Only, Contracted Only, or None is selected, the session and classroom information will not display and the district does not have to complete these fields.
6. Districts can leave comments in the District/LEA Comment box if needed. Click “Save” if comments are entered.
7. Click “Save and Continue”, or “Save” and “Next” to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEP 1: STUDENT INFORMATION SECTION



District/LEA:
Funding Application: Early Childhood Special Education - FER Program Information **Version:** Initial **Status:** Created

PROGRAM INFORMATION

STUDENT INFORMATION

| | |
|--|----------------------------------|
| December 1 ECSE Child Count | <input type="text" value="267"/> |
| Cumulative ECSE Child Count | <input type="text" value="0"/> |
| <input type="text"/> Enter MOSIS Number for each IEP Child Not Captured in December or Cumulative ECSE Child Count Add | |
| Number of IEP Children Served Not Captured in December or Cumulative Counts | <input type="text" value="0"/> |
| Highest Number of IEP ECSE Children Served | <input type="text" value="267"/> |

STEP 2: PROGRAM INFORMATION



District/LEA:
Funding Application: Early Childhood Special Education - FER Program Information **Version:** Initial **Status:** Created

PROGRAM INFORMATION

Select how ECSE services are provided.

[District](#) [Cooperative](#) [Partnership with Other District](#)

STEP 3: COOPERATIVE INFORMATION SECTION



District/LEA:
Funding Application: Early Childhood Special Education - FER Program Information **Version:** Initial **Status:** Created

COOPERATIVE INFORMATION

Select the Status of the District within the ECSE Cooperative.

[Fiscal Agent](#) [Member District](#)

STEP 3a: FISCAL AGENT INFORMATION SECTION



District/LEA:

Funding Application: Early Childhood Special Education - FER Program Information Version: Initial Status: Created

FISCAL AGENT INFORMATION

Enter the Name of the ECSE Cooperative.

Select the Member District(s) of the ECSE Cooperative.

Available District(s)

- ACADEMIE LAFAYETTE (048914)
- ACADEMY FOR INTEGRATED AF ^
- ADAIR CO. R-I (001090)
- ADAIR CO. R-II (001092)
- ADRIAN R-III (007123)
- ADVANCE R-IV (103129)
- AFFTON 101 (096098)
- ALBANY R-III (038046) v

Selected District(s)

>>

<<

STEP 3b: MEMBER DISTRICT INFORMATION SECTION



District/LEA:

Funding Application: Early Childhood Special Education - FER Program Information Version: Initial Status: Created

MEMBER DISTRICT INFORMATION

Enter the Name of the ECSE Cooperative.

Select the Fiscal Agent of the ECSE Cooperative.

Available District(s)

- ACADEMIE LAFAYETTE (048914)
- ACADEMY FOR INTEGRATED A ^
- ADAIR CO. R-I (001090)
- ADAIR CO. R-II (001092)
- ADRIAN R-III (007123)
- ADVANCE R-IV (103129)
- AFFTON 101 (096098)
- ALBANY R-III (038046) v

Selected District(s)

>>

<<

STEP 4: PARTNERSHIP DISTRICT INFORMATION



District/LEA: _____

Funding Application: Early Childhood Special Education - FER Program Information Version: Initial Status: Created

PARTNERSHIP DISTRICT INFORMATION

Are you the district providing services within the partnership agreement?

Yes No

Select the district(s) providing services in the partnership agreement(s).

Available District(s)

ACADEMIE LAFAYETTE (048914)
ACADEMY FOR INTEGRATED A ^
ADAIR CO. R-I (001090)
ADAIR CO. R-II (001092)
ADRIAN R-III (007123)
ADVANCE R-IV (103129)
AFFTON 101 (096098)
ALBANY R-III (038046) v

Selected District(s)



STEP 5: SESSION INFORMATION



District/LEA: _____

Funding Application: Early Childhood Special Education - FER Program Information Version: Initial Status: Created

SESSION INFORMATION

Select the best option for the type of ECSE sessions provided by your district.

[Half Day](#) [Full Day](#) [Both](#)
 [Itinerant Only](#) [None](#) [Contracted Only](#)

STEP 5a-b: NUMBER OF DAYS AND CLASSROOM TYPE



District/LEA:

Funding Application: Early Childhood Special Education - FER Program Information Version: Initial Status: Created

SESSION INFORMATION

Select the best option for the type of ECSE sessions provided by your district.

- Half Day Full Day Both
 Itinerant Only None Contracted Only

Select the number of days in session during the week.

- 1 Day 2 Days 3 Days 4 Days 5 Days

Classroom by Type

Enter the number of dedicated ECSE self contained classrooms.

Enter the number of dedicated ECSE severe/low incidence classrooms.

Enter the number of ECSE integrated classrooms.

Total Classrooms by Type

Classroom by Location

Enter the number of ECSE classrooms located in district K-12 facilities.

Enter the number of ECSE classrooms located in early childhood facilities.

Enter the number of ECSE classrooms located in stand-alone ECSE facilities.

Total Classrooms by Location

PROGRAM INFORMATION SUPPORTING INFORMATION:

STUDENTS: Districts 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. Districts must meet caseload requirements by the Highest Number of IEP ECSE Children Served or actual number of IEP ECSE children served. Actual number of IEP ECSE children served is utilized for Speech/Language Therapists, Occupational Therapists, and Physical Therapists. Integrated non-disabled ECSE peers are not included in these counts.

SERVICES: Districts have several options for providing ECSE services. Districts can choose to build a program in-district, collaborate with another school district, join a cooperative, or contract out for services. 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. While IDEA does not have specific standards that are required when establishing an ECSE program, districts must follow State Regulations implementing IDEA in regards to caseload and staff qualifications. Instruction in an ECSE program mirrors effective instruction in any EC and special education program. Districts should reference the Frequently Asked Questions (FAQ) section on the Compliance web-page located at: <http://dese.mo.gov/faq-categorization/early-childhood-special-education-0>.

PROGRAMS: When only one selection is allowed, districts should choose the session information in the FER that best fits the majority of the ECSE program.

- District Program: ECSE services are delivered within the district's own ECSE program or through a contract with an approved private agency.
- ECSE Cooperative: ECSE services are delivered through a cooperative agreement where one district 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).
- ECSE Partnership: ECSE services are delivered through a partnership with a surrounding district or districts in order to share program resources. This type of agreement does not have a designated fiscal agent as one or all districts may incur the costs of serving the students.

CLASSROOMS: Districts have the option to operate the classroom types below in order to provide services to ECSE IEP students.

- 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 may place the student in the low incidence classroom.
- ECSE Integrated Classrooms – the classroom consists of ECSE IEP students with ECSE instructional minutes or demonstrated need for ECSE instruction indicated in the IEP and no more than 50% nondisabled peers.

SESSIONS: Districts may serve students in half-day or full-day sessions, two to five days per week. The program needs to be flexible to meet the services and supports outlined in each child's IEP. Districts may also provide services through itinerant teachers. An itinerant teacher is defined as a position that travels from class to class within a building/facility or one building/facility to another building/facility to provide services to students with IEPs.

ADDITIONAL ECSE PROGRAM SUPPORT: Districts 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.

Districts 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.

INSTRUCTIONAL AND ANCILLARY

The Instructional and Ancillary page will pull ECSE district employed and contracted personnel entered into MOSIS with a PK grade level and program code of 17 (district employed personnel). ECSE personnel pull into four main areas: Administrative Staff, Teachers, Paraprofessionals, and Ancillary Services. The FTEs displayed on the Instructional and Ancillary page will be compared to the highest number of IEP ECSE children served found on the Program Information page. Instructional and ancillary costs should be under object codes 6100, 6150, and 6200 on the ASBR.

INSTRUCTIONS:

1. Address any caseload edits by correcting MOSIS data and/or entering comments to justify the excess FTE over caseload standards. Edits will appear for any educators and/or group of educators that exceed minimum caseload requirements. Caseload edits are calculated by taking the FTE multiplied by the minimum caseload requirement, and then compared to the Highest Number of IEP ECSE Children Served. If the calculation is more than the Highest Number of IEP ECSE Children Served, an edit will appear for being over caseload. Click on the position title link to see MOSIS data for each educator and/or group of educators. If edits are not addressed, DESE may do automatic negative adjustments. Districts need to insure that:
 - a. The type of teacher and/or paraprofessional (self contained, integrated, and low incidence) matches the type of classroom entered on the Program Information page, otherwise the district may receive an edit.
 - b. The district must correct any instructional and ancillary staff that are not coded correctly in MOSIS prior to FER submission as opposed to entering a comment about the incorrect coding. Comments can be entered at the bottom of the page explaining any differences if edits continue to display once all corrections are made.
2. Enter the number of nondisabled integrated peers if an integrated teacher FTE is reported. Nondisabled integrated peers can't be more than 50% of the IEP students allowed per caseload.
3. Enter the actual number of children receiving services if caseload edits appear next to the speech/language therapists, occupational therapists, and physical therapists line. The actual number of children receiving services may not exceed the Highest Number of IEP ECSE Children Served. Percentage thresholds are placed on these fields because not all children are expected to receive these services. Caseload edits are calculated by taking the FTE * minimum caseload requirements compared to the Percentage Threshold of the Highest Number of IEP ECSE Children Served. If the calculation is more than the Percentage Threshold of the Highest Number of IEP ECSE Children Served, and edit will appear.
4. Enter a description of other pupil personnel positions if a FTE is listed in this section and indicate the number of students served by each position.
5. Staff displaying under Miscellaneous Positions must have coding corrected in MOSIS and pull under the correct position in the Instructional and Ancillary page.
6. Districts/LEAs can leave comments in the District/LEA Comment box if needed. Click "Save" if comments are entered.
7. Click "Save and Continue", or "Save" and "Next" to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEP 1: INSTRUCTIONAL AND ANCILLARY PAGE EDITS



District/LEA: _____

Funding Application: Early Childhood Special Education - FER Instructional and Ancillary **Version:** Initial **Status:** Created

| Position | ECSE FTE | Edits | DESE Adjustments |
|---|----------------------|-------|----------------------|
| ADMINISTRATIVE STAFF | | | |
| Administrator/Process Coordinator | 0.38 | Edits | <input type="text"/> |
| TEACHERS | | | |
| Self Contained | | | |
| Integrated | 2.05 | Edits | |
| Enter the number of nondisabled integrated peers. | <input type="text"/> | Edits | |
| Itinerant | | | |
| Low Incidence | 0.41 | | |
| Case Management, Testing, Consultation | 0.63 | | |
| Total Teachers FTE | 3.09 | | <input type="text"/> |
| PARAPROFESSIONALS | | | |
| Self Contained | | | |
| Integrated | 3.00 | Edits | |
| Low Incidence | | Edits | |
| Personal Aide | 2.50 | | |
| Total Paraprofessionals FTE | 5.50 | | <input type="text"/> |

ANCILLARY SERVICES

| | | | |
|---|----------------------|-------|----------------------|
| Educational Diagnosticians | | | <input type="text"/> |
| School Psychological Examiner | 1.00 | | <input type="text"/> |
| Speech/Language Pathology | 1.00 | | <input type="text"/> |
| Speech/Language Therapies | 5.17 | | <input type="text"/> |
| Occupational Therapist | 3.00 | Edits | <input type="text"/> |
| Enter the number of children that received OT. | <input type="text"/> | Edits | |
| Physical Therapist | 1.00 | | <input type="text"/> |
| Social Worker | 1.00 | | <input type="text"/> |
| Nurse | 0.40 | | <input type="text"/> |
| School Psychologist | | | <input type="text"/> |
| Audiologist | | | |
| Interpreter (Sign Language) | | | |
| Orientation and Mobility Specialist | | | |
| Adaptive PE | | | |
| Other Pupil Personnel Describe Other Pupil Personnel positions and the number of children served by each position. <input type="text"/> | 3.80 | Edits | |
| Total Ancillary FTE | 16.37 | | |

MISCELLANEOUS POSITIONS

| Course Code Description | Educator Last Name | Educator First Name | Position Code | Delivery System | Program Code | FTE |
|---|--------------------|---------------------|---------------|-----------------|--------------|------|
| 888200 PARAPROFESSIONAL (TEACHER ASSISTANT) | | JENNIFER | 80 | PA | 17 | 1.00 |
| 888200 PARAPROFESSIONAL (TEACHER ASSISTANT) | | HEATHER | 80 | PA | 17 | 0.80 |

The number of teachers and paraprofessionals does not correspond with the number of classrooms reported on the Program Information page. The LEA must enter a comment below to indicate why any discrepancy exists or correct the information reported.

STEP 2: NONDISABLED INTEGRATED PEERS AND EDITS



District/LEA:

Funding Application: Early Childhood Special Education - FER Instructional and Ancillary Version: Initial Status: Created

| TEACHERS | | | |
|---|----------------------|-------|--|
| Self Contained | | | |
| Integrated | 2.05 | Edits | |
| Enter the number of nondisabled integrated peers. | <input type="text"/> | Edits | |

STEP 3: PERCENTAGE THRESHOLDS AND NUMBER OF CHILDREN SERVED



District/LEA:

Funding Application: Early Childhood Special Education - FER Instructional and Ancillary Version: Initial Status: Created

| ANCILLARY SERVICES | | | |
|--|----------------------|-------|----------------------|
| Educational Diagnosticians | | | <input type="text"/> |
| School Psychological Examiner | 1.00 | | <input type="text"/> |
| Speech/Language Pathology | 1.00 | | <input type="text"/> |
| Speech/Language Therapies | 5.17 | | <input type="text"/> |
| Occupational Therapist | 3.00 | Edits | <input type="text"/> |
| Enter the number of children that received OT. | <input type="text"/> | Edits | |
| Physical Therapist | 1.00 | | <input type="text"/> |

STEP 4: OTHER PUPIL PERSONNEL



District/LEA:

Funding Application: Early Childhood Special Education - FER Instructional and Ancillary Version: Initial Status: Created

| | | | |
|--|------|---|--|
| <p><u>Other Pupil Personnel</u></p> <p>Describe Other Pupil Personnel positions and the number of children served by each position.</p> <div style="border: 1px solid gray; height: 60px; width: 100%;"></div> | 3.80 | <div style="background-color: red; color: white; padding: 2px 10px; border: 1px solid black;">Edits</div> | |
|--|------|---|--|

INSTRUCTIONAL AND ANCILLARY SUPPORTING INFORMATION:

MOSIS CODING: Districts must report all personnel activities in MOSIS, including plan time and case management time, even though plan and case management time minutes are **not** pulled over into the FER as part of the calculated FTE. The FER will pull ECSE district employed personnel entered into MOSIS with a PK grade level and program code of 17. There are specific Course Codes, Delivery Systems, and Caseloads that must be used for ECSE as well. A document has been created to assist districts with proper coding. This document is located at: <http://dese.mo.gov/sites/default/files/sef-ECSEpersonnel.pdf>. If personnel data are not pulling over into the FER, the district needs to go back to the MOSIS files and ensure everything is coded correctly. If changes are made to the Core Data personnel 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 changes are made to the Core Data personnel while the ECSE FER is in submitted status, the district must contact DESE Special Education Finance to create an ECSE FER revision so the correct data pull onto the page.

The following table outlines which MOSIS file the ECSE specific data is located in:

| 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 |

CALCULATED ECSE FER FTE: The ECSE FER FTE that pulls from Core Data is calculated by taking the Screen 18 FTE * (ECSE Instructional Time without plan or travel time / All Instructional Time without plan or travel time). By including plan or travel time, the FTE will be skewed and not represent an accurate portrayal of instructional FTE. The FTE is multiplied by the regular term salary to create the ECSE salary.

Late hires and/or early termination information is pulled from the Core Data Screen 18 (populated through MOSIS). If a district has hired an employee after the beginning of the year, the late hire date would need to be indicated in Core Data Screen 18 in order for the information to pull into the ECSE FER to justify the caseload.

The ECSE FER uses a threshold when calculating the district’s allowed FTE for speech therapists, occupational therapists, and physical therapists due to not all students receiving these services.

The ECSE FER will determine if the district is meeting the minimum caseload requirement for these positions by taking the (Highest Number of IEP ECSE Children Served * FER Threshold) / Minimum Caseload Requirement. If the district is not meeting caseload requirements based on the FER threshold, the district will need to enter the actual number of IEP ECSE children served in the ECSE FER.

| Full Time Position | Minimum Caseload | FER Threshold |
|---------------------------|------------------|---------------|
| Speech/Language Therapist | 35 | 80% |
| Occupational Therapist | 35 | 40% |
| Physical Therapist | 35 | 40% |

CASELOADS: As indicated in Regulation VII of the Missouri State Plan for Special Education, Part B, (<http://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials/IDEAPartB-2014>) caseloads for ECSE are mandatory and tied to funding requirements.

The allowable FTE for the ECSE program is determined by one of the following formulas:

1. Highest Number of IEP ECSE Children Served/Minimum Caseload Requirement = Allowed FTE
2. Actual Number of IEP ECSE Children Served/Minimum Caseload Requirement = Allowed FTE

Administrative Staff

The Administrative Staff section will display the total calculated ECSE FTE for administrators and process coordinators entered in Core Data. For each 180 students that are found eligible for the ECSE program, the district will be allowed a program administrator and/or a process coordinator that together totals a 1.0 FTE. For example, if a district has a child count of 90, then the district could support a 0.50 administrative FTE. The district 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.

The formula used to calculate allowable FTE for administrative staff is:

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

| Full Time Position | Minimum Caseload |
|---------------------------------------|------------------|
| Administrators / Process Coordinators | 180 |

Teachers

The Teachers Section will display the calculated ECSE FTE for self contained, integrated, itinerant, and low incidence teachers as well as case management, testing, and consultation ECSE staff entered in Core Data. The tables below list the minimum caseloads.

There is only one exception to meeting caseload requirements. In the event a district has less than 10 students (including IEP students and nondisabled peers) in the entire program, DESE Special Education Finance will allow for a full-time ECSE self contained teacher.

The formula used to calculate allowable FTE for teachers is:

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

| Full Time Position | Minimum Caseload |
|------------------------|------------------|
| Self Contained Teacher | 10 |
| Integrated Teacher | 10 |
| Low Incidence Teacher | 4 |
| Itinerant Teacher | 12 |

Paraprofessionals

The Paraprofessionals Section will display the calculated ECSE FTE for self contained, integrated, and low incidence paraprofessionals as well as personal paraprofessionals. Districts must meet caseload standards in order to add paraprofessionals to ECSE classrooms. If the IEP indicates a student needs a personal paraprofessional, the district does not need to meet any caseload standards, but the IEP must indicate the need for one-on-one assistance to add the personal paraprofessional. Paraprofessionals for ECSE students in regular EC classrooms are allowed as long as that paraprofessional is coded to special education and follows the caseload requirements. The tables below list the minimum caseloads.

The formula used to calculate allowable FTE for paraprofessionals is:

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

| Full Time Position | Minimum Caseload |
|--|------------------|
| Self Contained Paraprofessional | 10 |
| Integrated Paraprofessional | 10 |
| Low Incidence Paraprofessional | 4 |
| Personal Aide (must be indicated in the student's IEP) | 1 |

Ancillary Services

The Ancillary Services Section will display district employed staff (program code 17) entered in Core Data.

The formula used to calculate allowable FTE for educational diagnosticians, speech/language pathologists, nurses, school psychologists, social workers, and orientation and mobility specialists is:

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

The formula used to calculate allowable FTE for speech/language therapists, occupational therapists, and physical therapists is:

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

| Full Time Position | Minimum Caseload |
|-------------------------------------|------------------|
| Educational Diagnosticians | 160 |
| Speech/Language Pathologist | 160 |
| Speech/Language Therapist | 35 |
| Occupational Therapist | 35 |
| Physical Therapist | 35 |
| Social Worker | 35 |
| Nurse | 175 |
| School Psychologist | 160 |
| Audiologist | N/A |
| Interpreter (Sign Language) | N/A |
| Orientation and Mobility Specialist | 1 |
| Adaptive PE | N/A |

Speech/Language Pathologists provide diagnostic testing and evaluation for students to determine eligibility for an IEP and continued services. Speech/Language Therapists provide speech/language therapy to ECSE students with IEPs, either individually or in a group setting. The caseload for Speech/Language Therapists, Occupational Therapists, and Physical Therapists 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.

Diagnostic Team

If the district uses the team approach to diagnostic testing, the minimum caseload for a team of different diagnostic specialties is 160 students. For example, if the district uses an OT, SLP, and PT as a 3.0 FTE diagnostic team, the total minimum caseload for the team combined is 160. As shown in the table below, if the diagnostic team consists of duplicated specialties, the caseload increases. The district may determine the types of specialties needed for the team; DESE does not have a restriction on how many and which specialties should make up a diagnostic team.

| Diagnostic Specialty on Team | Minimum Caseload | FER Threshold |
|---|------------------|--|
| SLP, PT, OT, Psych | 160 | No Duplicated Specialties on Team = 160 ECSE Students |
| SLP, SLP, PT, OT | 320 | 2 Duplicated Specialties on Team * 160 Students = 320 ECSE Students |
| OT, OT, OT, OT, Psych, Educational Diag. | 640 | 4 Duplicated Specialties on Team * 160 Students = 640 ECSE Students |

Other Pupil Personnel

For any positions (e.g. Behavior Analyst) not assigned specific caseloads by the State for the ECSE program, the service must be required by student IEPs. It is recommended the caseload follow similar diagnostic/related services positions that are listed in the Missouri State Plan. These positions should be coded to Other Pupil Personnel in Core Data.

PERSONNEL CONSIDERATIONS:

- All ECSE personnel must meet the certification/licensure requirements listed in the Missouri State Plan for Special Education, Part B (State Regulations) located at: <http://dese.mo.gov/special-education/state-plan-special-education>.
- While the Early Childhood section for Preschool Programs recommends at least 30 minutes of plan time per day, there is no minimum/maximum requirement of plan time for ECSE staff. Therefore, it is up to the district to determine the appropriate amount of plan time per day for ECSE staff.

OTHER PERSONNEL

The Other Personnel page should be used to report ECSE personnel not coded in Core Data, including Extended School Year (ESY), secretarial, and custodial staff. Secretary FTEs must meet minimum caseload standards. Districts do not have to have an administrator in order to claim a secretary. Salaries and benefits for other personnel costs should be under object codes 6100, 6150 and 6200 on the ASBR.

INSTRUCTIONS:

1. Enter the ESY staff FTE for all instructional and ancillary staff, and number of students served. The FER should include any ESY staff paid in July and August prior to beginning a school year and any ESY staff paid in June following that school year.
2. Enter the secretarial staff FTE, salary amount, and benefits amount.
3. Enter the custodial staff FTE, salary amount, and benefits amount.
4. In the text box below, enter the proration method used for custodial staff if they are shared among buildings/facilities.
5. Districts can leave comments in the District/LEA Comment box if needed. Click "Save" if comments are entered.
6. Click "Save and Continue", or "Save" and "Next" to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEP 1: ESY INFORMATION



District/LEA: _____

Funding Application: Early Childhood Special Education - FER Other Personnel **Version:** Initial **Status:** Created

OTHER PERSONNEL

Classroom by Location

| | |
|---|----------|
| District K-12 Facilities | 2 |
| Early Childhood Facilities | 1 |
| Stand-Alone ECSE Facilities | 3 |
| Total Classrooms by Location | 6 |

| | FTE | Number of Students | Salary Amount | Benefits Amount | DESE Adjustments |
|--|-----|--------------------|---------------|-----------------|------------------|
| Extended School Year (ESY) Staff | | | | | |
| Secretarial Staff | | 137 | | | |
| Custodial Staff | | | | | |
| Total | | | | | 0.00 |

STEP 2: SECRETARIAL STAFF INFORMATION



District/LEA:

Funding Application: Early Childhood Special Education - FER Other Personnel Version: Initial Status: Created

OTHER PERSONNEL

Classroom by Location

| | |
|-------------------------------------|----------|
| District K-12 Facilities | 2 |
| Early Childhood Facilities | 1 |
| Stand-Alone ECSE Facilities | 3 |
| Total Classrooms by Location | 6 |

| | FTE | Number of Students | Salary Amount | Benefits Amount | DESE Adjustments |
|----------------------------------|-----|--------------------|---------------|-----------------|------------------|
| Extended School Year (ESY) Staff | | | | | |
| Secretarial Staff | | 137 | | | |
| Custodial Staff | | | | | |
| Total | | | | | 0.00 |

STEP 3 and 4: CUSTODIAL STAFF AND EXPLANATION



District/LEA:

Funding Application: Early Childhood Special Education - FER Other Personnel Version: Initial Status: Created

OTHER PERSONNEL

Classroom by Location

| | |
|-------------------------------------|----------|
| District K-12 Facilities | 2 |
| Early Childhood Facilities | 1 |
| Stand-Alone ECSE Facilities | 3 |
| Total Classrooms by Location | 6 |

| | FTE | Number of Students | Salary Amount | Benefits Amount | DESE Adjustments |
|----------------------------------|-----|--------------------|---------------|-----------------|------------------|
| Extended School Year (ESY) Staff | | | | | |
| Secretarial Staff | | 137 | | | |
| Custodial Staff | | | | | |
| Total | | | | | 0.00 |

Explain methods for prorating custodial staff salaries and FTE when custodians are shared among elementary buildings and other early childhood facilities:

OTHER PERSONNEL SUPPORTING INFORMATION:

Extended School Year (ESY)

ESY is based on July and August prior to beginning a school year and June following that school year.

Secretarial Staff

For each 180 students that are found eligible for the ECSE program, the district is allowed a full-time FTE secretary.

The formula used to calculate allowable FTE for secretaries is:

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

| Position | Caseload |
|-----------|----------|
| Secretary | 180 |

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. If the ECSE program is in a facility with another program, a prorated portion of the custodial staff costs may 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 should not use outdoor space in the calculation.

PURCHASED SERVICES

The Purchased Services page should be used to report costs incurred from contracting with providers and agencies for services, as well as costs for operating and maintaining the program facility and professional development costs. Purchased service costs should be under object code 6300 on the ASBR.

INSTRUCTIONS:

1. Enter the amount of contracted private agency costs. Private Agency Contract Cost expenditures refer to those expenditures incurred due to the placement of an ECSE student at an Approved Private Agency as directed on the IEP.
2. Enter the amount of contracted therapy/ancillary costs. Contracted Therapy/Ancillary Cost expenditures refer to those expenditures associated with using independent contractors to provide related services for ECSE students.
3. Select Yes/No if Professional Development, Staff Mileage, or Facility Lease expenditures are included in the ASBR under 1280-6300. If so, enter the total amount for each area.
4. Select Yes/No if ECSE Operation of Plant expenditures include any of the following services for each type of facility where ECSE classrooms are located. If the ECSE program is in a stand-alone facility with no other programs, all of the utilities and custodian costs may be charged to the ECSE program. If the ECSE program is in a facility with another program, a prorated portion of the utilities and custodian costs may be charged to the ECSE program.
5. If Yes is selected for Other, enter a description of the expenditures.
6. If Yes is selected for any of the Operation of Plant expenditures enter the proration calculation formula used to prorate these ECSE expenditures.
7. Enter any other purchased services costs in the District/LEA Comment box reported in the ASBR under 1280-6300.
8. Districts can leave additional comments in the District/LEA Comment box if needed. Click "Save" if comments are entered.
9. Click "Save and Continue", or "Save" and "Next" to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEP 1: PRIVATE AGENCY CONTRACTED COSTS

The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below it, the text "District/LEA:" is followed by a vertical line. Further down, the text "Funding Application: Early Childhood Special Education - FER Purchased Services" is displayed, along with "Version: Initial" and "Status: Created". A grey header bar contains the text "CONTRACTED SERVICES FOR ECSE CHILDREN". Below this, there is a table with two columns: "Private Agency Contracted Costs" and "Contracted Therapy/Ancillary Costs". The "Amount" column header is centered above the two rows. The first row, "Private Agency Contracted Costs", has a red-bordered input field. The second row, "Contracted Therapy/Ancillary Costs", has a white-bordered input field.

| | Amount |
|--|----------------------|
| Private Agency Contracted Costs | <input type="text"/> |
| Contracted Therapy/Ancillary Costs | <input type="text"/> |

STEP 2: CONTRACTED THERAPY/ANCILLARY COSTS



District/LEA:

Funding Application: Early Childhood Special Education - FER Purchased Services Version: Initial Status: Created

CONTRACTED SERVICES FOR ECSE CHILDREN

| | Amount |
|--|----------------------|
| Private Agency Contracted Costs | <input type="text"/> |
| Contracted Therapy/Ancillary Costs | <input type="text"/> |

STEP 3: OTHER PURCHASED SERVICES COSTS



District/LEA:

Funding Application: Early Childhood Special Education - FER Purchased Services Version: Initial Status: Created

OTHER PURCHASED SERVICES COSTS

Professional Development Yes No
Amount

Staff Mileage Yes No

Facility Lease Yes No

STEP 4: OPERATION OF PLANT EXPENDITURES



District/LEA:

Funding Application: Early Childhood Special Education - FER Purchased Services Version: Initial Status: Created

| OPERATION OF PLANT SERVICES | | | |
|-----------------------------|---|---|--|
| | Number of ECSE classrooms located in District K-12 Facilities | Number of ECSE classrooms located in Early Childhood Facilities | Number of ECSE classrooms located in Stand-Alone ECSE Facilities |
| | 0 | 0 | 0 |

Indicate if ASBR 1280 ECSE amount includes the following expenditures

| | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
|--|--|--|--|
| Utilities (water, sewer, phone/fax/internet, trash) | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Contracted Custodial Services | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Copier | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Printing | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Postage | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Building Insurance | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Inspections | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Building Maintenance/Repairs(not building renovations) | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
| Other - List below in comment box | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |

STEP 4: OTHER OPERATION OF PLANT EXPENDITURES



District/LEA:

Funding Application: Early Childhood Special Education - FER Purchased Services Version: Initial Status: Created

| Other - List below in comment box | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |
|--|--|--|--|
| <div style="border: 1px solid gray; height: 50px; width: 100%;"></div> | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No | <input type="radio"/> Yes <input type="radio"/> No |

STEP 5: PRORATION METHOD



District/LEA:

Funding Application: Early Childhood Special Education - FER Purchased Services Version: Initial Status: Created

Describe the proration method used for each facility location

| | | |
|--|--|--|
| | | |
|--|--|--|

STEP 6: OTHER PURCHASED SERVICES EXPENDITURES

District/LEA Comment:

PURCHASED SERVICES SUPPORTING INFORMATION:

PRIVATE AGENCY CONTRACT COSTS: Private Agency Contract Cost expenditures 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 for instructional/therapy services must be through an approved private agency or another public agency <http://dese.mo.gov/special-education/compliance/approved-private-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. If the student is receiving both EC and ECSE services, the only time the EC 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 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 Cost expenditures refer to those expenditures associated with using independent contractors to provide related services for ECSE students.

OTHER PURCHASED SERVICES EXPENDITURES:

Professional Development

Districts 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 may choose to divide the money evenly or use the entire amount for a specific individual. Districts are responsible for all costs that exceed the allowed professional development amount.

Staff Mileage

Allowable personnel transportation costs include salaries and benefits of bus drivers and aides, mechanics, and dispatchers. In addition, instructional staff mileage may be paid for traveling speech/language therapist or an itinerant teacher. Ancillary staff mileage may include an educational diagnostician, nurse, or social worker. Administrative staff mileage may be claimed for the ECSE director or process coordinator. Actual costs are entered on the Transportation page of the ECSE FER.

Facility Lease

DESE has proposed a new funding formula to determine the maximum allowable cost per fiscal year for ECSE leased facilities beginning July 1, 2016. The formula is described in 5 CSR 30-640.200 Early Learning Facilities Funding Formula for Lease Agreements (<http://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-finance>). Districts will enter the facility lease amount on the Facility Purchase and Lease page of the ECSE FER. ECSE facility leases need to be coded in the ASBR under 1280-6300.

OPERATION OF PLANT SERVICES: Operation of plant services coded in the ASBR under 1280-6300 may include utilities (water, sewer, phone, fax, internet, and trash), contracted custodial services, copier, printing, postage, building insurance, inspections, and building maintenance/repairs (not building renovations).

If the ECSE program is in a stand-alone facility with no other programs, all of the operation of plant services costs may be charged to the ECSE program. If the ECSE program is in a facility with another program, a prorated portion of the operation of plant services costs may be charged to the ECSE program. Costs may be prorated by one of the following formulas:

$$\begin{aligned} \text{Number of ECSE Students} / \text{Total Students} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \\ \text{ECSE Sq. Footage} / \text{Total Sq. Footage} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \end{aligned}$$

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

SUPPLIES

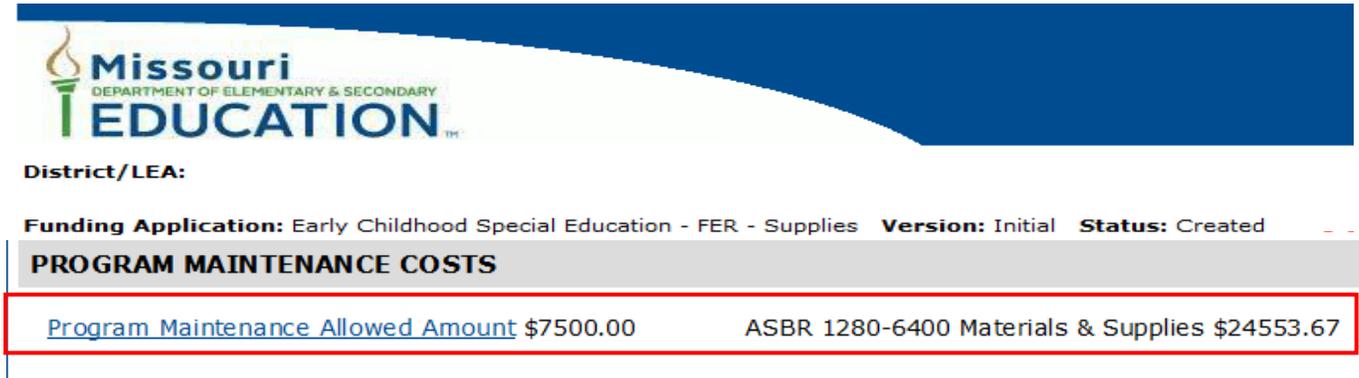
The Supplies page should be used to justify material and supply costs for the ECSE program that exceed the program maintenance allowed amount. Allowable itemized ECSE supply costs include IEP required supplies, assessment materials, new classroom supplies, and operation of plant supplies. Supplies are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

INSTRUCTIONS:

1. If the ASBR supplies amount is greater than the Program Maintenance Allotment, the district must complete this page. The allotted amount of program maintenance funds is calculated by multiplying the Highest Number of IEP ECSE Children Served by \$75.
2. Select Yes/No if Other Program Costs expenditures include any of the following. If yes, enter the total amount expended.
3. Select Yes/No if supplies were for a new classroom. If yes, enter the number of classrooms by type and the costs of the new classroom supplies and equipment. The start-up cost for new classrooms is up to \$10,000. These funds can be used to purchase supplies and equipment, including instructional materials and furniture.
4. Enter a description that justifies the addition of a new classroom if the increase in child count does not meet the criteria for a new classroom.
5. Select Yes/No if Operation of Plant Services expenditures include any of the following services. If the ECSE program is in a stand-alone facility with no other programs, all of the operation of plant supplies and utilities costs may be charged to the ECSE program. If the ECSE program is in a facility with another program, a prorated portion of the operation of plant supplies and utilities costs may be charged to the ECSE program. If yes, enter the total amount expended.
6. Districts can leave comments in the District/LEA Comment box if needed. Click "Save" if comments are entered.
7. Click "Save and Continue", or "Save" and "Next" to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEP 1: PROGRAM MAINTENANCE AND ASBR COSTS



The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below it, the text "District/LEA:" is followed by a blue bar. Underneath, the "Funding Application" is "Early Childhood Special Education - FER - Supplies", "Version" is "Initial", and "Status" is "Created". A grey bar highlights the section "PROGRAM MAINTENANCE COSTS". Below this, a table with a red border shows the "Program Maintenance Allowed Amount" as \$7500.00 and "ASBR 1280-6400 Materials & Supplies" as \$24553.67.

| | | | |
|--|-----------|-------------------------------------|------------|
| Program Maintenance Allowed Amount | \$7500.00 | ASBR 1280-6400 Materials & Supplies | \$24553.67 |
|--|-----------|-------------------------------------|------------|

STEP 2: OTHER PROGRAM COSTS



District/LEA:

Funding Application: Early Childhood Special Education - FER - Supplies Version: Initial Status: Created

OTHER PROGRAM COSTS

IEP Required Supplies Yes No

Amount

Assessment Materials Yes No

Amount

Other Classroom Supplies Yes No

Amount

STEP 3: NEW CLASSROOM SUPPLIES



District/LEA:

Funding Application: Early Childhood Special Education - FER - Supplies Version: Initial Status: Created

New Classroom Supplies Yes No

Enter new classroom information below

| Type of New Classroom | Number of New Classrooms | Amount Expended on New Classroom Supplies and Equipment |
|-----------------------|--------------------------|---|
| Self Contained | <input type="text"/> | <input type="text"/> |
| Integrated | <input type="text"/> | <input type="text"/> |
| Low Incidence | <input type="text"/> | <input type="text"/> |

| Fiscal Year | December 1 Child Count | December 1 Child Count Increase/Decrease | Highest Number of IEP Children Served | Highest Number of IEP Children Served Increase/Decrease |
|-------------|------------------------|--|---------------------------------------|---|
| 2015-2016 | 81 | -16 | 83 | -47 |
| 2014-2015 | 97 | -10 | 130 | 0 |
| 2013-2014 | 107 | | 130 | |

STEP 4: NEW CLASSROOM SUPPLIES JUSTIFICATION



District/LEA:

Funding Application: Early Childhood Special Education - FER - Supplies Version: Initial Status: Created

Enter a justification for adding new classrooms.

STEP 5: OPERATION OF PLANT SERVICES



District/LEA:

Funding Application: Early Childhood Special Education - FER - Supplies Version: Initial Status: Created

Operation of Plant Services

Operation of Plant Supplies Yes No

Amount

Utilities (gas, oil, electricity) Yes No

Amount

SUPPLIES SUPPORTING INFORMATION:

PROGRAM MAINTENANCE COSTS: The allotted amount of program maintenance funds is calculated by multiplying the Highest Number of IEP ECSE Children Served by \$75. These funds are intended to be spent on items needed to maintain the ECSE program, such as supplies, instructional and ancillary materials needed to run the program, and items needed for existing classrooms on a rotating basis (e.g. furniture, cubbies). Since program maintenance funds are an allotment and costs are not itemized on the FER, the district may also use these funds for non-allowed items, such as snacks, appliances, and iPads for general ECSE student use. These funds do not have to be spent on a per child basis. The district is responsible for any portion of expenditures over the program maintenance allowed amount that are non-allowable itemized expenditures through the ECSE program. Unspent program maintenance funds do not carry over to the next year.

The Program Maintenance Allowed Amount will display on the top of the page. If the ASBR 1280-6400 Materials & Supplies amount is greater than the Program Maintenance Allowed Amount, the district will need to complete the Other Program Costs and Operation of Plant Services sections.

OTHER PROGRAM COSTS: IEP required items (under \$1,000 per unit), assessment materials (under \$1,000 per unit), other classroom supplies, and new classroom supplies should be reported in this section. If these items are \$1,000 or more per unit, report on the Equipment page.

FUNDING FOR NEW ECSE PROGRAMS OR CLASSROOMS: Funding for new ECSE classrooms is available for eligible districts that are starting a new ECSE program in-district, districts that previously contracted for ECSE services with a private agency or cooperative and are now starting a program in-district, and districts with existing ECSE programs. However, in order to be eligible to receive funding for new classrooms or itinerant positions, certain requirements must be met.

Districts with Existing ECSE Programs

Start-up funds for a new classroom or new itinerant position are reimbursed through ECSE only when the district 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 classroom type.

Districts Starting a New ECSE Program

Districts that have never had an ECSE program in-house and are starting a new ECSE program may utilize start-up funds for one new classroom or itinerant position even if caseload is not met. However, in order for start-up funds to be allowed for more than one classroom, the minimum caseload requirements must be met.

Start-up Cost “Rules”

- The start-up funding amount allowed for new classrooms is up to \$10,000. These funds can be used to purchase supplies and equipment, including instructional materials and furniture. Track whether the start-up costs were spent on supplies or equipment.
- The start-up funding amount allowed for new itinerant positions is up to \$1,200. These funds can be used for supplies needed for the new itinerant position.
- The start-up costs for new classrooms or itinerant positions must be claimed on the year in which the increase occurs. For example, if a district has an increase from 2014-15 to 2015-16 in either the December 1 Child Count or the Highest Number of IEP ECSE Children Served Count that meets the minimum caseload requirement, then the district can claim the start-up costs on the 2015-16 ECSE FER.
- The start-up funding does not apply to students moving from one classroom to another or switching from one delivery model to another unless the district has an increase in students that meets caseload requirements.
- No carryover funds will be allowed, meaning any funds not expended cannot be carried over to the next year.

OPERATION OF PLANT SUPPLIES: Operation of plant supplies coded in the ASBR under 1280-6400 may include utilities (gas, oil, and electricity).

Supplies may be purchased for the maintenance and operation 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 charged to the ECSE program. If the ECSE program is in a facility with another program, a prorated portion of the operation of plant supplies may 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 should not use outdoor space in the calculation.

EQUIPMENT

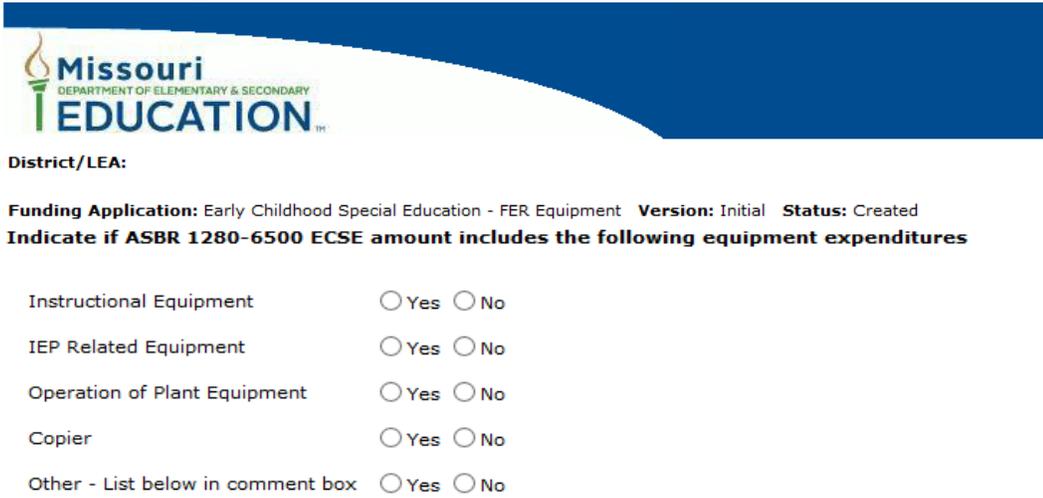
The Equipment page should be used to report equipment purchases for IEP students in the ECSE program, including individualized equipment and instructional equipment. Operation of plant equipment may also be purchased for facilities housing ECSE students. Equipment is defined as items that have a useful life of at least one year and a cost of \$1,000 or more per unit. Equipment costs should be under object code 6500 on the ASBR.

INSTRUCTIONS:

1. Select Yes/No from the list of expenditures indicating the type of equipment purchased for the ECSE program.
2. If Yes is selected for Other and enter a description of the expenditures.
3. Districts can leave comments in the District/LEA Comment box if needed. Click "Save" if comments are entered.
4. Click "Save and Continue", or "Save" and "Next" to navigate to the next page based on ASBR expenditures.

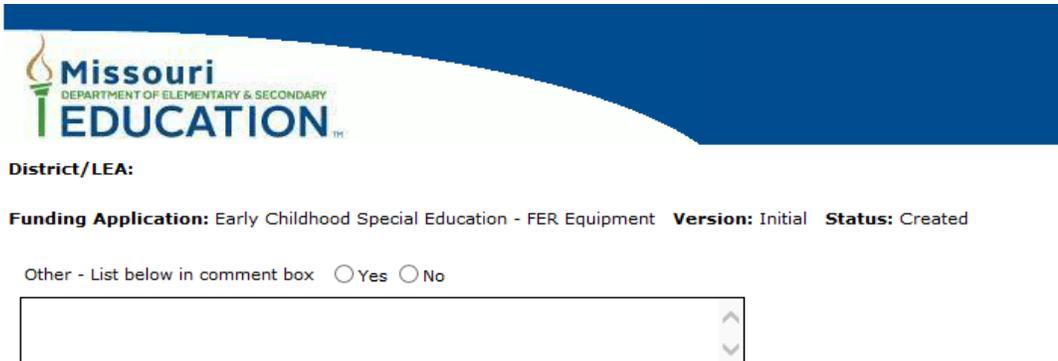
SCREEN SHOTS:

STEP 1: ECSE EQUIPMENT



The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below the logo is a blue header bar. The form content includes a label "District/LEA:" followed by a text input field. Below that is the text "Funding Application: Early Childhood Special Education - FER Equipment Version: Initial Status: Created". A bold instruction reads "Indicate if ASBR 1280-6500 ECSE amount includes the following equipment expenditures". There are five rows of radio button options: "Instructional Equipment", "IEP Related Equipment", "Operation of Plant Equipment", "Copier", and "Other - List below in comment box". Each row has two radio buttons labeled "Yes" and "No".

STEP 2: ECSE OTHER EQUIPMENT



The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below the logo is a blue header bar. The form content includes a label "District/LEA:" followed by a text input field. Below that is the text "Funding Application: Early Childhood Special Education - FER Equipment Version: Initial Status: Created". There is a radio button option "Other - List below in comment box" with "Yes" and "No" labels. Below this is a large text input field with a vertical scrollbar on the right side.

EQUIPMENT SUPPORTING INFORMATION:

All equipment items purchased with ECSE funds are the property of the district's ECSE program. Whether or not the equipment stays in the ECSE program depends on the type of equipment.

Instructional, operation of plant, copiers, and other miscellaneous equipment should stay within the ECSE program. IEP related equipment may 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
- Computers
- A prorated portion of a Student ID system
- A prorated portion of attendance software
- A prorated portion of IEP software

The district may purchase one computer (e.g. iPad, tablet, desktop, laptop) for every full-time Special Education Administrator and/or Special Education Process Coordinator FTE, every three years. A tablet or iPad may serve as a computer for the qualifying FTE. If the district 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 may be asked to submit the IEP of the student to DESE Special Education Finance to verify the equipment is included in the IEP.

OPERATION OF PLANT EQUIPMENT: Equipment may be purchased for the maintenance and operation 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 equipment may be charged to the ECSE program. If the ECSE program is in a facility with another program, a prorated portion of the operation of plant equipment may be charged to the ECSE program. Costs may be prorated by one of the following formulas:

$$\begin{aligned} \text{Number of ECSE Students} / \text{Total Students} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \\ \text{ECSE Sq. Footage} / \text{Total Sq. Footage} &= \text{Proration Percentage} * \text{Cost} = \text{ECSE Portion of Cost} \end{aligned}$$

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

DISTRICT ECSE PROGRAM CLOSING: If a district's ECSE program is "closing" and the district is becoming a member of an ECSE cooperative, any equipment the district purchased with ECSE funds goes to the cooperative's fiscal agent. If the district withdraws from the cooperative, the equipment goes back to the district. If a district'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 should contact DESE Special Education Finance regarding disposal of equipment over \$1,000 per unit purchased by state

funds and over \$5,000 per unit fair market value for equipment purchased by 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.

COOPERATIVE FISCAL AGENT EQUIPMENT PURCHASES: Equipment purchased by the fiscal agent and reimbursed through the ECSE program will remain with the fiscal agent as long as the fiscal agent operates the cooperative and should be used for ECSE students.

If the ECSE cooperative disbands/dissolves, any tangible equipment purchased with ECSE funds will be kept with the fiscal agent that incurred the upfront cost of the item. If the fiscal agent changes in a cooperative, any tangible equipment purchased with ECSE funds by the original cooperative fiscal agent must be transferred to the new fiscal agent.

For more information regarding ECSE Cooperatives, see the ECSE Cooperative Fiscal Guidance located at <http://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-finance>.

EQUIPMENT DISPOSITION: When equipment purchased with federal funds is no longer needed for the special education program, disposition of the equipment will 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 Department.
- 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 the Department a share based on the percentage of costs paid with IDEA Part B federal funds in the initial acquisition and the current fair market value. For example, if IDEA Part B 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 the Department.

In cases where the district/LEA fails to take appropriate disposition actions, the Department may direct the district/LEA to take disposition actions.

TRANSPORTATION

The Transportation page is for districts to report costs to transport ECSE students with IEPs and non-disabled peers attending ECSE integrated classrooms. Allowable transportation costs include transportation personnel, contracted transportation, transportation supplies, and transportation equipment.

INSTRUCTIONS:

1. Enter any ECSE transportation personnel position and total FTE. Click “Add more lines” to enter multiple personnel positions. Allowed positions and prorated methods are described in the Supporting Information section for the Transportation page.
2. Enter the total number of ECSE students and integrated nondisabled peers transported on district buses.
3. Enter the number of dedicated ECSE district operated bus routes.
4. Enter a description and cost of any ECSE transportation purchased services.
5. Enter a description and cost of any ECSE transportation supplies.
6. Enter a description and amount of transportation equipment and/or bus purchase payments. As of May 2015, DESE is no longer accepting or approving any capital cost applications for facility or bus purchases or lease purchases. Click “Add more lines” to enter multiple equipment or bus purchases.
7. DESE Special Education Finance will enter the yearly payment amount of prior approved bus purchases through the ECSE program. A DESE Adjustment will be made after the FER is submitted by the district. The adjustment will be based on the Approved Yearly Amount compared to the total cost the district lists on Step 6.
8. Districts can leave comments in the District/LEA Comment box if needed. Click “Save” if comments are entered.
9. Click “Save and Continue”, or “Save” and “Next” to navigate to the next page based on ASBR expenditures.

SCREEN SHOTS:

STEP 1: TRANSPORTATION PERSONNEL

The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below it, the text reads "District/LEA:". Further down, it says "Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created". A grey bar with the word "PERSONNEL" is visible. Below this, the instruction "List transportation personnel position and FTE." is followed by a table with three columns: "Transportation Personnel", "FTE", and "Del". The "Transportation Personnel" column contains a text input field. The "FTE" column contains a text input field. The "Del" column contains a button with an "X" icon. Below the table is a link labeled "Add More Lines".

| Transportation Personnel | FTE | Del |
|--------------------------|----------------------|-----|
| <input type="text"/> | <input type="text"/> | X |

[Add More Lines](#)

STEP 2: STUDENTS TRANSPORTED



District/LEA:

Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created

Number of ECSE Students and Integrated Nondisabled Peers Transported on District Buses

Number of [Dedicated ECSE Routes Operated by the District](#)

STEP 3: DISTRICT OPERATED BUSES



District/LEA:

Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created

Number of ECSE Students and Integrated Nondisabled Peers Transported on District Buses

Number of [Dedicated ECSE Routes Operated by the District](#)

STEP 4: TRANSPORTATION PURCHASED SERVICES



District/LEA:

Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created

PURCHASED SERVICES

List transportation purchased services.

STEP 5: TRANSPORTATION SUPPLIES



District/LEA:

Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created

SUPPLIES

List transportation supplies.

STEP 6: EQUIPMENT AND BUS PURCHASES



District/LEA:

Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created

EQUIPMENT AND BUS PURCHASES

List transportation equipment and bus purchase payments.

| Transportation Equipment/Bus Purchase Payment | Amount | Del |
|---|----------------------|-----|
| <input type="text"/> | <input type="text"/> | X |

[Add More Lines](#)

Total

0.00

STEP 7: APPROVED BUS PURCHASES



District/LEA:

Funding Application: Early Childhood Special Education - FER Transportation Version: Initial Status: Created

BUS PURCHASE

| Purchases | Approved Yearly Amount |
|-----------|------------------------|
| Bus 1 | 1000.00 |

TRANSPORTATION SUPPORTING INFORMATION:

If the district runs a dedicated ECSE route, the district may charge the **full cost** of the 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 mechanics, dispatchers, contracted maintenance, and insurance.

If the district does not run a dedicated ECSE route, the district may charge a **proration of cost** for the bus driver, bus aides, contracted transportation (not including maintenance) costs, supplies and equipment. However, no costs may be charged for mechanics, contracted maintenance, dispatchers, and insurance.

In summary:

| Item | Dedicated Route | Shared Route |
|---------------------------|------------------------|----------------------|
| Bus Driver | Charge Full Cost | Charge Prorated Cost |
| Bus Aide | Charge Full Cost | Charge Prorated Cost |
| Bus Mechanic | Charge Prorated Cost | No Charge |
| Bus Dispatcher | Charge Prorated Cost | No Charge |
| Contracted Transportation | Charge Full Cost | Charge Prorated Cost |
| Contracted Maintenance | Charge Prorated Cost | No Charge |
| Supplies | Charge Full Cost | Charge Prorated Cost |
| Equipment | Charge Full Cost | Charge Prorated Cost |
| Bus Insurance | Charge Prorated Cost | No Charge |

Costs may be prorated using one of two methods:

Method 1: Cost of item for a route multiplied by the percentage of students on that route that are ECSE students.

Method 2: Calculate average cost per mile for route item. Multiply average cost per mile by the excess miles needed to transport ECSE students. Excess miles are the additional miles needed to transport ECSE students based on the miles already needed for non-ECSE students on the route.

Nondisabled integrated peers who share the ECSE classroom are allowed to ride ECSE bus routes. The district would not need to prorate transportation costs for nondisabled integrated peers. The district 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, mechanics, and dispatchers. In addition, instructional staff mileage may be paid for traveling speech/language therapist or an itinerant teacher. Ancillary staff mileage may include an educational diagnostician, nurse, or social worker. Administrative staff mileage may be claimed for the ECSE director or process coordinator.

PURCHASED SERVICES: Allowable transportation purchased services costs include contracted transportation costs, transportation provided by parents/guardians, bus leases, and vehicle insurance.

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

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

BUS PURCHASE: Bus purchases/lease purchases are not a reimbursable expenditure.

STEP 2: LEASE AMOUNT



District/LEA:

Funding Application: Early Childhood Special Education - FER Facility Purchases and Lease Version: Initial Status: Created

FACILITY LEASE

| Lease Amount | IEP Students Utilizing Leased Facility | Nondisabled Integrated Peers Utilizing Leased | Allowed Amount | DESE Adjustments |
|----------------------|--|---|-----------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0.00"/> | <input type="text"/> |

Add More Lines

| | | | | | |
|------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total Facility Amount | <input type="text" value="0.00"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
|------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|

STEP 3: IEP STUDENTS



District/LEA:

Funding Application: Early Childhood Special Education - FER Facility Purchases and Lease Version: Initial Status: Created

FACILITY LEASE

| Lease Amount | IEP Students Utilizing Leased Facility | Nondisabled Integrated Peers Utilizing Leased | Allowed Amount | DESE Adjustments |
|----------------------|--|---|-----------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0.00"/> | <input type="text"/> |

Add More Lines

| | | | | |
|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total Facility Amount | <input type="text" value="0.00"/> | <input type="text" value="0"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-----------------------------------|

STEP 4: NONDISABLED INTEGRATED PEERS



District/LEA:

Funding Application: Early Childhood Special Education - FER Facility Purchases and Lease Version: Initial Status: Created

FACILITY LEASE

| Lease Amount | IEP Students Utilizing Leased Facility | Nondisabled Integrated Peers Utilizing Leased | Allowed Amount | DESE Adjustments |
|----------------------|--|---|-----------------------------------|----------------------|
| <input type="text"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0.00"/> | <input type="text"/> |

Add More Lines

| | | | | |
|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-----------------------------------|
| Total Facility Amount | <input type="text" value="0.00"/> | <input type="text" value="0"/> | <input type="text" value="0.00"/> | <input type="text" value="0.00"/> |
|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|-----------------------------------|

STEP 5: ADD MORE LINES



District/LEA:

Funding Application: Early Childhood Special Education - FER Facility Purchases and Lease Version: Initial Status: Created

| FACILITY LEASE | | | | |
|------------------------------|--|---|----------------|------------------|
| Lease Amount | IEP Students Utilizing Leased Facility | Nondisabled Integrated Peers Utilizing Leased | Allowed Amount | DESE Adjustments |
| | 0 | 0 | 0.00 | |
| Add More Lines | | | | |
| Total Facility Amount | 0.00 | 0 | 0.00 | 0.00 |

FACILITY PURCHASES AND LEASES SUPPORTING INFORMATION:

FACILITY PURCHASE/LEASE PURCHASE/RENOVATION: Facility purchases/lease purchases/renovations are not a reimbursable expenditure.

FACILITY LEASES: DESE has proposed a new funding formula to determine the maximum allowable cost per fiscal year for ECSE leased facilities beginning July 1, 2016. The formula is described in 5 CSR 30-640.200 Early Learning Facilities Funding Formula for Lease Agreements (<http://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-finance>).

If the district/LEA had a fully executed lease in effect on March 2, 2015, this rule does not go into effect until July 1, 2019, or the date the lease expires, whichever comes first. If the district/LEA did not have a fully executed lease in effect on March 2, 2015, this rule goes into effect July 1, 2016.

The total allowed ECSE facility reimbursement amount will calculate in the Allowed Amount column.

The allowable ECSE facility reimbursement amount for the ECSE program is determined by the following formula:

$$\begin{aligned}
 & (\text{Standard Amount of Square Footage per Child} * \text{Total Number of ECSE and ECSE Integrated Pupils Educated at the Facility} * \text{Cost per Square Foot by County}) \\
 & + \\
 & (\text{Standard Amount of Square Footage per Itinerant Full-Time Equivalent FTE Position} * \text{Total ECSE Itinerant FTE per Approved FER} * \text{Cost per Square Foot by County}) \\
 & + \\
 & (\text{Standard Amount of Square Footage per Administrative FTE Position} * \text{Total ECSE Administrative FTE Actually Housed in the Leased Facility per Approved FER} * \text{Cost per Square Foot by County}) \\
 & = \\
 & \text{Maximum Reimbursement per Fiscal Year for ECSE Facility Lease Agreements}
 \end{aligned}$$

SUBMITTAL AND APPROVAL

The Submittal and Approval page will display each supporting data page in the ECSE FER. A red edit button will be visible and display next to the supporting data page if there are any edits.

INSTRUCTIONS:

1. View the edits by clicking the button. Address any hard errors (E) as this prevents the district from being able to submit the FER. The district may click the supporting data page link to navigate back to the page and view/correct the edit. The FER can be submitted if the edit is a Warning (W).
2. Districts can leave comments in the District/LEA Comment box if needed. Click "Save" if comments are entered.
3. Click "Save" and "Submit" to submit the FER.
4. The district will receive an automated email from DESE indicating if the FER was approved or disapproved. The email will be sent to the special education contact listed on Core Data Screen 3. Please note that DESE cannot change to whom this information is sent. **Districts must insure that contact information as reported in August Cycle Core Data Screen 3 is accurate and up-to-date.** If disapproved, log back in to make necessary corrections and resubmit.

SCREEN SHOTS:

STEPS 1-4: SUBMITTAL AND APPROVAL



District/LEA:

Funding Application: Early Childhood Special Education - FER - Submittal and Approval Version: Initial Status: Created

SUBMITTAL AND APPROVAL

SUPPORTING DATA PAGES

[FER Grid](#)

[Program Information](#)

[Instructional & Ancillary](#)

Edits

[Other Personnel](#)

Edits

[Purchased Services](#)

[Supplies](#)

[Equipment](#)

[Transportation](#)

[Facility Purchases & Leases](#)

SECTION III
ECSE Expenditure
Guidance

EXPENDITURE GUIDANCE

Districts can receive reimbursement for providing ECSE services to students with disabilities ages three, four, and five. Reimbursement is based on specific funding requirements being met and the expenses reported in the ASBR and FER. All costs for which the district may request reimbursement through the FER must be for eligible ECSE students only. See Section II for detailed information regarding reporting allowable expenditures on the FER.

In order to determine whether the expenditure is a cost reimbursable through the ECSE program or whether the cost should be paid by the district, districts must ask themselves three questions before making ECSE purchases:

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 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 would not need a washing machine in order to provide ECSE services.

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 is purchasing a Braille writer for a student, the district should obtain three bids and buy from the lowest bidder.

Is this an expenditure the district 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 would have to provide even if there wasn't an ECSE program. For example, the district is purchasing new tables and chairs for the lunchroom. This is an expenditure that would occur whether or not the district had an ECSE program; therefore, the ECSE program should not be charged for any portion of the new tables and chairs.

Districts unsure whether or not an expenditure is reimbursable through the ECSE program should contact DESE Special Education Finance prior to making the purchase.

Non-Allowable Expenditures

DESE is not accepting or approving any capital cost applications for purchases or lease purchases of facilities, buses, or copiers due to the shortfall in state funding for the ECSE program. In addition, below are examples of non-allowable itemized expenditures through the ECSE program. While the district may use program maintenance funds to purchase these items, the district is responsible for any portion of expenditures over the program maintenance amount that is non-allowable itemized expenditures through the ECSE program. Section II of this guide provides information regarding program maintenance funds.

- Appliances
- Bus/Vehicle Purchase/Lease Purchase
- Career Ladder
- Cell Phones/Blackberries
- DVD/VCR/TV
- Facility Purchase/Lease Purchase
- Field Trips/Family Events
- Furniture
- Health Clerks
- Intercoms
- iPods/MP3 Players
- Legal Fees/Due Process
- Locks/Automatic Doors
- Lunches
- Notary
- Out of Contract Work/Extended Year/Extra Duty (without direct student contact)
- Parking Lots
- Playground Equipment
- Praxis Testing
- Ramps
- Screening Costs
- Security Cameras
- Snacks
- SmartBoards
- Stipends
- Student computers/iPads/Tablets (general use)
- Track
- Tuition Reimbursement

RECEIVING ECSE REVENUE

ECSE Revenue

ECSE payments may consist of State funds, Federal funds, or a combination of both. The payments will be coded as Revenue Code 5314 for State funds or Revenue Code 5442 for Federal funds in the monthly school payment transmittal. State ECSE revenue will show as “ECSE – State” and Federal revenue will show as “ECSE – Federal 619” and “ECSE – Federal 611”. Districts must add the ECSE - Federal 619 and the ECSE – Federal 611 amounts to calculate the total Federal ECSE revenue received.

The DESE Special Education Finance Section determines what funds are available for each ECSE payment and what percentage of State, Federal 619, and Federal 611 each district with an approved ECSE FER will receive. While DESE Special Education Finance will try to pay each district with an approved ECSE FER the full Part B 619 and Part B 611 Federal allocation amounts each year. Districts should review each monthly school payment transmittal to see how much of each ECSE payment was State revenue and how much was Federal revenue.

Reimbursement Timeline

Districts are paid a year after the expenditures are incurred. For example, services provided in the 2015-16 school year and reported on the FY16 ECSE FER will be reimbursed over the 2016-17 school year.

Reimbursement is typically scheduled as equal disbursements from November through June. For example, if a district's ECSE FER reimbursement amount is \$8,000 the district will be paid \$1,000 per month (\$8,000 / 8 months). However, if a district's FER has not been approved in time for a particular school payment, the district will not receive funds until it has been approved in time for the next scheduled payment. The district will still receive all funds owed, but the first payment will be larger than the remaining payments as the system is designed to catch the district up to where the district would have been had the FER been approved in time for the November payment cycle. For example, if the district's ECSE FER reimbursement amount is \$8,000 and the FER is not submitted and approved until the end of December, the first payment will be received in January. The payment in January will be \$3,000 (November \$1,000 + December \$1,000 + January \$1,000) and every payment from February to June will be \$1,000.

DOCUMENTING ECSE EXPENDITURES

Spending ECSE Revenue

The ECSE State and Federal revenue districts receive for prior year expenditures should be used to fund current year ECSE expenditures. However, while it is permissible for districts to use the ECSE State revenue for non-ECSE expenditures, districts must use the ECSE Federal funds (Part B 619 and Part B 611) that are received through ECSE payments only for expenditures specifically for 3-5 year olds with disabilities. It is up to districts to determine on which ECSE expenditures Federal funds are expended and to ensure that Federal expenditure requirements are followed for those expenditures. More information on IDEA Federal expenditure requirements can be found at: <http://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>.

In addition to the ECSE State and Federal revenue received through ECSE payments, districts may use Part B 611 Entitlement (K-12) funds budgeted on the Special Education Part B Entitlement budget application for students with disabilities ages 3-21. However, if districts choose to use the Part B 611 Entitlement (K-12) funds for the ECSE program, these expenditures will not be coded to 1281 or 2559 in the ASBR or reported on the ECSE FER. Instead, districts will code to a 1220 special education function code and report in ePeGS on the Part B FER.

If districts desire to serve ECSE students who are 5 years old and kindergarten eligible, they must use Federal funds to cover those costs. State ECSE funds cannot be used to pay for costs of students who are 5 years old and kindergarten eligible.

Coding ECSE Expenditures

All ECSE expenditures must be coded to function codes 1280 and 2559 in the general ledger and ASBR. Facility lease costs should be coded to 1280-6300.

To identify what type of revenue (State, local, or Federal) is used to pay for ECSE expenditures, districts should use a project code in the coding structure. While districts must follow the function and object codes identified in the Missouri Accounting Manual (<http://dese.mo.gov/financial-admin-services/school-finance/accounting-manual>), it is up to districts to determine what project codes to use.

ECSE Expenditure Coding Table

| Function Code | Description | Object Code | Description | Project Code | Description |
|---------------|--|-------------|---------------------------|--------------|---|
| 1280 | All Non-Transportation ECSE Costs | 6100 | Certificated Salaries | 51 | Local Revenue Used for Expenditure |
| 2559 | All ECSE Transportation Costs | 6150 | Non-certificated Salaries | 53 | State Revenue Used for Expenditure |
| 4000 | ECSE Facility Purchase or Lease Purchase Costs | 6200 | Staff Benefits | 42 | ECSE Federal Revenue Used for Expenditure |
| | | 6300 | Purchased Services | | |
| | | 6400 | Materials & Supplies | | |
| | | 6500 | Capital Outlay | | |

Expenditures Paid with Federal Revenue:

Districts must demonstrate when receiving Federal funds that the Federal funds have already been expended. Because districts receive ECSE Federal funding in the current year for expenditures that occurred in the previous year, districts have technically already spent the Federal funds. However, it is still necessary to show what expenditures were paid with the ECSE Federal funds in the general ledger. In order to do so, districts must select current year ECSE expenditures that have initially been coded as being paid with State or local revenue and then complete a journal correction to show the expenditure as being paid with Federal ECSE revenue (see re-coding expenditure example below).

Step 1:

Incur Expenditure and Code to State (“53” project code) Funds in General Ledger

1280-6300-53 \$1200.00 9/10/16

Step 2:

Receive Federal Funds (“ECSE – Federal 619” plus “ECSE – Federal 611”) in Monthly School Payment

Federal amount \$1200.00 12/21/16

Step 3:

Journal Correction+++++ to Recode the Expenditure to Federal (“42” project code) Account when Federal Funds are Received through ECSE Reimbursement

1280-6300 -53 -\$1200.00
 1280-6300-42 \$1200.00 12/22/16

Please note for payroll transactions, to consider the funds “spent” the payroll transactions should be recorded on the books **and** the funds delivered to the employees.

Journal corrections involving Federal funds towards payroll, equipment, and/or contracted services may have to follow additional Federal requirements. For payroll, ensure employees sign a semi-annual funding certification form as explained in the next section. For equipment, ensure it is added to an inventory system. For contracted services, ensure the contract process followed district procurement requirements.

Districts should use the June School Finance Audit Confirmation Report to verify the actual amount of State and Federal ECSE funds received during the year.

Calculating Maintenance of Effort (MOE) Amount

Maintenance of Effort (MOE) is the amount of local, or State and local funds the district must spend in support of special education. There are two components to MOE, the eligibility standard and the compliance standard. The eligibility standard indicates a district must budget at least the same amount or more for special education as the district spent for the most recent fiscal year for which information is available, unless allowable exceptions or adjustments apply, in order to be eligible for the next fiscal year grant award. The compliance standard indicates a district must not reduce the level of expenditures for special education below the level of expenditures from the previous fiscal year unless allowable exceptions or adjustments apply.

Typically, districts use the State ECSE revenue received in the current year to pay for current year ECSE expenditures. However, some districts may choose to use local revenue to pay for ECSE expenditures. It is a district’s decision to determine what type of non-Federal revenue and how much non-Federal revenue to spend on ECSE expenditures. Whether the district uses State, local, or State and local revenue to pay for ECSE expenditures, all non-Federal ECSE expenditures must be included in MOE.

Districts can meet MOE for both eligibility and compliance by one of the following methods:

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

When budgeting expenditures to meet the MOE eligibility requirement, the budgeted amount of ECSE expenditures paid with State funds must be reported on the State Only MOE grid in function codes 1280 and 2559 and the budgeted amount of ECSE expenditures paid with local funds must be reported on the Local Only MOE grid in function codes 1280 and 2559 in the Part B budget application. When reporting expenditures to meet the MOE compliance requirement, the actual amount of ECSE expenditures paid with State funds must be reported on the State Only MOE grid in function codes 1280 and 2559 and the actual amount of ECSE expenditures paid with local funds must be reported on the Local Only MOE grid in function codes 1280 and 2559 in the Part B Final Expenditure Report (FER). The district must ensure that no ECSE expenditures paid with Federal funds are included in MOE.

More information on MOE requirements can be found at: <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.

Time and Effort Reporting Requirements

All employees, including teachers, paraprofessional, administrators, and other staff paid with Federal funds, either in whole or in part, are required to document the time and effort spent within the program. The portion of the Federally paid salary should be reflective of the actual activity the individual has put forth for that Federal program.

Semi-Annual Certification: Must be completed by staff who work solely on one cost objective (one program) and are paid in part or entirely with Federal funds. Prepared at least semi-annually and signed after-the-fact by employee or supervisory official having firsthand knowledge of the work performed by the employee.

Personnel Activity Report (PAR): Must be completed by staff that work on more than one cost objective and are paid in part or entirely with Federal funds. Prepared monthly and coincide with one or more pay periods, account for the total activity for which the employee is compensated, reflect an after-the-fact distribution of the actual activity of the employee, and must be signed after-the-fact by the employee.

Substitute System Certification: May be completed instead of the PAR with prior approval from DESE. Completed by staff who work on multiple cost objectives with fixed schedules. Be certified at least semi-annually, account for the total hours for which the employee is compensated during the period reflected on the employee's schedule, indicate the specific activity the employee worked on for each segment of the employee's schedule, and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.

Employees who work on both ECSE and K-12 Special Education fall under the same cost objective; therefore these employees do not need to keep PARs. However, if these employees are paid in part or entirely with Federal funds, a semi-annual certification form must be completed. More information on time and effort reporting can be found at <http://dese.mo.gov/sites/default/files/sef-MonitoringGuide2016.pdf>.

NON-DOMICILE ECSE STUDENTS

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

The table below explains which district is responsible for providing FAPE, requesting ECSE reimbursement, and reporting students in MOSIS.

| Situation | District responsible for providing FAPE | District that requests/receives ECSE reimbursement | District responsible for reporting student in MOSIS |
|---|---|--|---|
| Domicile district has a contract with an approved private agency to provide IEP required services to the student. | Domicile District | Domicile District | Domicile District |
| Domicile district has an agreement with a non-domicile public school district to provide IEP required services to the student. | Domicile District | Non-domicile (Serving) District | Non-domicile (Serving) District 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. The non-domicile public school district enrolls the student and develops an IEP. | Non-domicile (Serving) District | Non-domicile (Serving) District | Non-domicile (Serving) District 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. Questions regarding reporting students in MOSIS can be directed to the Office of Data System Management Special Education Data section at speddata@dese.mo.gov.

STARTING A NEW ECSE PROGRAM

Districts have several options when starting a new ECSE program. The district can choose to build 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 may serve students in half-day or full-day sessions, four or five days per week. The program needs to be flexible to meet the services and supports outlined in each child's IEP.

ECSE Program Standards

While IDEA does not have specific standards that are required when establishing a new ECSE program, districts must follow State Regulations implementing IDEA in regards to caseload and staff qualifications.

Instruction in ECSE programs mirrors effective instruction in any EC and special education program. Districts should reference the Frequently Asked Questions (FAQ) section on the Compliance web-page located at: <http://dese.mo.gov/special-education/early-childhood-special-education>.

Information on students transitioning into the ECSE program is located at: <http://dese.mo.gov/special-education/first-steps/transition-first-steps-early-childhood-special>.

Information on ECSE educational environments is located at: <http://dese.mo.gov/data-system-management/special-education-data/data-collections>.

Reporting Requirements

As with any program supported with Federal funds, there are ECSE reporting requirements called Early Childhood Outcomes (ECO). Information on ECO is located at: <http://dese.mo.gov/data-system-management/special-education-data/early-childhood-outcomes-eco-training>

TUITION

Private Agency

Districts may pay tuition to an approved private agency for ECSE services. If the student receives only ECSE services at the private agency then the entire tuition amount can be charged to ECSE. However, if a student is receiving regular Early Childhood (EC) services that are not part of an IEP then the tuition should be prorated based on the amount of ECSE time versus EC time.

Partnership District/Cooperative

Serving districts cannot charge domicile districts tuition for providing ECSE services since the ECSE program is 100% reimbursed.

District Early Childhood Program

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

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

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

Nondisabled Integrated Peers in ECSE Classrooms

The district 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 must be deducted from the ECSE expenditure report reimbursement amount. If the district 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 must indicate the amount of tuition collected in the comments section on the ECSE FER so DESE Special Education Finance staff can deduct before approving the expenditure report.

ECSE COOPERATIVE GUIDANCE

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. The fiscal agent, however, may accept fees for items that are restricted or not reimbursed by the State (playground equipment, computers, career ladder, furniture, snacks).

Changing Fiscal Agents

If an ECSE cooperative decides to switch the fiscal agent to another district in the cooperative, the original fiscal agent district would continue to receive payments the year after any closure/change in fiscal agents since reimbursement is a year behind. The fiscal agent operates the cooperative and incurs the costs until reimbursement is received. So the fiscal agent will keep all reimbursement that comes from the ECSE program in the year following the closure/change in fiscal agents.

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 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 and capital outlay 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.