Early Childhood
Special Education
(ECSE)
Fiscal Guide

Division of Financial and Administrative Services
Special Education Finance

The Department of Elementary and Secondary Education does not discriminate on the basis of race, color, religion, gender, national origin, age, or disability in its programs and activities. Inquiries related to Department programs and to the location of services, activities, and facilities that are accessible by persons with disabilities may be directed to the Jefferson State Office Building, Office of the General Counsel, Coordinator – Civil Rights Compliance (Title VI/Title IX/504/ADA/Age Act), 6th Floor, 205 Jefferson Street, P.O. Box 480, Jefferson City, MO 65102-0480; telephone number 573-526-4757 or TTY 800-735-2966; email civilrights@dese.mo.gov.
The Early Childhood Special Education (ECSE) Fiscal Guide includes instructions for completing the final expenditure report (FER) and fiscal guidance related to ECSE programs. While the FER instructions are updated each year to align with changes in the system, the fiscal guidance is effective until State Plan changes are implemented.

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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.

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Contact for County District Codes 050-001 to 115-930

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Contact for County District Codes 001-090 to 049-148

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.

seecompliance@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
In 1990, the State of Missouri mandated LEAs 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.

There are approximately 475 LEAs in Missouri providing ECSE services. This guide should be utilized to assist these LEAs in completing a Final Expenditure Report (FER) each year to obtain reimbursement for allowable costs associated with 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 LEAs 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 create and submit the ECSE FER, the LEA 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 LEA in completing the ECSE FER include:

- MO State Plan for Special Education
- MOSIS Manual
  [http://dese.mo.gov/data-system-management/core-datamisis](http://dese.mo.gov/data-system-management/core-datamisis)
- ASBR Help Document and Updates
SECTION II
Completing the
ECSE Final
Expenditure Report
LEA ACCESS

INSTRUCTIONS

1. Go to the DESE Web Application page at: https://Apps.dese.mo.gov/weblogin/login.aspx
2. Enter User Name and Password, and then click the Login button. The LEA 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 LEA’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 LEA does not have a User Manager, the LEA 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
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)

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]

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

<table>
<thead>
<tr>
<th>ACCESS LEVEL (Mark a 1, 2, 3, 4, or 5 in the box in front of the application.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult Computer Enrollment System (ACES)</td>
</tr>
<tr>
<td>Annual Report of the County Clerk</td>
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<td>Annual Secretary of the Board Report (ASBR)</td>
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<td>Annual Performance Report (APR)</td>
</tr>
<tr>
<td>APR - Student Level (PIN Required)</td>
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<tr>
<td>Compliance Plans (Fed. &amp; State) Administrator</td>
</tr>
<tr>
<td>Compliance Plans (Fed. &amp; State) User</td>
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<tr>
<td>Data Collection</td>
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<tr>
<td>Educator Certification District*</td>
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<tr>
<td>Educator Certification University*</td>
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<tr>
<td>Educator Preparation APR (Col/Univ) (PIN Required)</td>
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<tr>
<td>Educator Qualifications</td>
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<tr>
<td>ePeGS - Charter School Grant</td>
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<tr>
<td>ePeGS - Child Care Grant</td>
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<td>ePeGS - Early Childhood Special Education [ECSE]</td>
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<tr>
<td>ePeGS - Enhancement Grant</td>
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<tr>
<td>ePeGS - Homeless</td>
</tr>
</tbody>
</table>

*Food & Nutrition Services applications and Educator Certification District/University applications are limited to one Authorized Representative per district/institution.*

- HSE - Missouri Option Program
- MACHS II SYSTEM (PIN Required)
- MAP Results Building Level (PIN Required)
- MAP Results Student Level (PIN Required)
- Migrant Education COE
- MOSIS Data Collection (PIN Required)
- MOSIS ID Assignment (PIN Required)
- Prop C Compliance
- School Finance
- Special Education IMACS Admin Or
- Special Education IMACS
- Special Education IMACS
- Special Education Part B
- Special Education: Profile
- Special Education Surrogate
- Tiered Monitoring (Level 2 or 3)
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 LEA contact information.
6. Select school year for which the FER is being created and then 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
STEP 2: EPEGS HOMEPAGE

Welcome to ePeGS

District/LEA:

ePeGS: Homepage

- ePeGS Homepage
- Planning Tool
- Funding Application Menu
- Report Menu
- Core Assurances
- Maintenance
- Help Documents
- DESE Web Application Menu
- Logon/Logoff

STEP 3: FUNDING APPLICATION MENU

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

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
- Maintenance
- DESE Web Application Menu
- Logout/Logoff

Career Education Show
School Improvement Show
Special Education Hide

- Early Childhood Special Education
- Special Education Early Childhood - ARRA

Teacher Quality & Urban Education Show

STEP 5 AND 6: GRANT SUMMARY PAGE

Final Expenditure Report Hide

There are no Final Expenditure Reports at this time. Create PER

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DESE Fiscal Contact
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LEA Contact
Shera Crawford
20 Chargar Ln Po Box 297
Deering, MO 63840
Phone: (573) 339-6332 Ext:
Email: scrawford@pepsd.k12.mou
FER NAVIGATION

INSTRUCTIONS

1. LEAs 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. LEAs 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, LEAs 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

[Image of navigation buttons]

STEP 2: LEFT NAVIGATION MENU

[Image of left navigation menu]
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 LEAs to complete on this page other than comments, if desired.

**INSTRUCTIONS**

1. 1281 and 2559 expenditure amounts entered in the ASBR for the corresponding year of the ECSE FER will show by object code on the FER Grid.
2. The total 1281 and 2559 expenditures entered on the ASBR will display in the “Total ASBR Expenditures” row.
3. The total amount of DESE adjustments entered in the supporting ECSE FER pages by DESE will display in the “Total DESE Adjustment Amount” row. This amount may be either a positive or negative amount and will be calculated in the total amount of ECSE state funds reimbursed to the LEA.
4. If the LEA participated in Early Learning Blended Funding in the corresponding year of the ECSE FER, the total amount of ECSE funds included in blended funding will show in the “Total ECSE Blended Program Amount” after the Early Learning Blended Funding FER has been approved. Only the ECSE funding amount contributed in the pool will show; this amount does not include any other funding contributed in the blended funding pool. The amount of the “Total ECSE Blended Program Amount” displayed will be included in the total amount of ECSE state funds reimbursed to the LEA.
5. LEAs can leave comments in the District/LEA Comment box if needed. Click “Save” if comments are entered.
6. 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 LEA has received payments for the ECSE FER.
7. Click “Save and Continue”, or “Save” and “Next” to navigate to the next page based on ASBR expenditures.
SCREEN SHOTS

STEPS 1-7: FER GRID

FER GRID SUPPORTING INFORMATION

CODING: All ECSE expenditures must be coded to 1281 and 2559 in the ASBR to pull into the ECSE FER Grid in order for the LEA to receive reimbursement.

ASBR REVISIONS: Any changes in the ASBR to codes 1281 or 2559 will require the LEA to revise the FER if it has already been submitted. If the FER has already been submitted and/or approved, the LEA 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 1281 and/or 2559 expenditures.

REIMBURSEMENTS: LEAs are reimbursed a year after allowable costs for ECSE services are incurred. All ECSE funds reimbursed through the ECSE FER will be state funds.
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 LEA provides ECSE services.
3. If the LEA checks Cooperative, the LEA must indicate if the LEA 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 LEA checks Partnership with Other District, select if the LEA is providing the services within the partnership agreement. The LEA must select the LEAs 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 LEA checks District, the Session Information section must be completed. Indicate the best option for the type of ECSE sessions provided by the LEA. 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 LEA 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, Speech Only, or None is selected, the session and classroom information will not display and the LEA does not have to complete these fields.
6. 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: STUDENT INFORMATION SECTION

PROGRAM INFORMATION

STUDENT INFORMATION

December 1 ECSE Child Count

Cumulative ECSE Child Count

Enter MOSIS Number for each IE Child Not Captured in December or Cumulative ECSE Child Count

Number of IEP Children Served Not Captured in December or Cumulative Counts

Highest Number of IEP ECSE Children Served

267

0

0

267

STEP 2: PROGRAM INFORMATION

PROGRAM INFORMATION

Select how ECSE services are provided.

☐ District  ☐ Cooperative  ☐ Partnership with Other District

STEP 3: COOPERATIVE INFORMATION SECTION

COOPERATIVE INFORMATION

Select the Status of the District within the ECSE Cooperative.

☐ Fiscal Agent  ☐ Member District

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### 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 A
- ADAIR CO. R-I (001090)
- ADAIR CO. R-II (001092)
- ADRIAN R-I (007123)
- ADVANCE R-IV (103129)
- AFFTON 101 (096098)
- ALBANY R-III (038046)

#### Selected District(s)

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### 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-I (007123)
- ADVANCE R-IV (103129)
- AFFTON 101 (096098)
- ALBANY R-III (038046)

#### Selected District(s)

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STEP 4: 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)

STEP 5: 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
- Speech 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
- Speech 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: LEAs must report ECSE students in two MOSIS cycles, 1) December 1 Child Count Cycle which is the ECSE enrollment on a specific date, and 2) June Reporting Cycle which is a cumulative count of all ECSE students that were in the program throughout the year. LEAs must meet caseload requirements by the Highest Number of IEP ECSE Children Served. Integrated non-disabled ECSE peers are not included in this count.

SERVICES: LEAs have several options for providing ECSE services. LEAs can choose to build a program in-house, collaborate with another LEA, 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, LEAs 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. LEAs 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, LEAs should choose the session information in the FER that best fits the majority of the ECSE program.

- ECSE District Program: ECSE services are delivered within the LEA’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 LEA acts as the fiscal agent and typically provides all services to students in the member districts. Fiscal agents of ECSE cooperatives incur some or all of the costs of serving the students and report the costs incurred on the ECSE FER. Fiscal agents are not allowed to collect any fees from member districts that would also be reimbursed by the State. However, the fiscal agent may accept fees for items that are not reimbursed by the State (playground equipment, computers, career ladder, furniture, snacks, etc.).
- ECSE Partnership with Other District: ECSE services are delivered through a partnership with a surrounding LEA or LEAs in order to share program resources. This type of agreement does not have a designated fiscal agent as one or all LEAs may incur the costs of serving the students.

CLASSROOMS: LEAs 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 LEA 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: LEAs 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. LEAs may also provide services through itinerant teachers.

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

ADDITIONAL ECSE PROGRAM SUPPORT: LEAs serving ECSE children who are blind, visually impaired, or deaf-blind may utilize services through Missouri School for the Blind’s (MSB) Missouri Statewide Parent Involvement Network (MoSPIN). MoSPIN Parent Advisors visit the student’s home on a regular basis to instruct parents on a variety of issues that are unique to children with visual impairments. This instruction is based on the nationally recognized INSITE curriculum and may include topics such as the child’s specific visual impairment and the resulting impact on communication, motor skills, or other areas of development. These services would be included on the student's IEP and are provided at no cost to families or LEAs.

LEAs serving ECSE children who are deaf or hard of hearing may utilize services through Missouri School for the Deaf (MSD) Families First Early Intervention Program. Parent Advisors provide ideas/strategies to families to help the deaf or hard of hearing child acquire language. The families receive information about deafness, how the ear works, communication methodologies and language experiences. These services would be included on the student's IEP and are provided at no cost to families or LEAs.
The Instructional and Ancillary page will pull ECSE LEA personnel entered into MOSIS with a PK grade level and program code of 17 (LEA employed personnel). ECSE personnel pull into four main areas: Administrative Staff, Teachers, Paraprofessionals, and Ancillary Services. LEAs will be required to enter the number of IEP and non-IEP students receiving services for each ECSE position displaying on the Instructional and Ancillary page. The FTEs displayed on the Instructional and Ancillary page will be compared to the number of students receiving services. Instructional and ancillary costs should be under object codes 6100, 6150, and 6200 on the ASBR.

**INSTRUCTIONS**

1. All ECSE staff must be coded in MOSIS correctly based on the ECSE time/duties performed. If all ECSE staff is displaying correctly and edits occur, a comment can be entered at the bottom of the page to justify any excess FTEs 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 Number of IEP Students and Number of non-IEP Students entered on the Instructional and Ancillary page. If the calculation is more than the number of students, 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 negative adjustments. LEAs need to ensure 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 LEA may receive an edit.
   b. The **LEA must correct any instructional and ancillary staff that is 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 IEP students receiving services for each position where an FTE is reported.

3. Enter the number of IEP and non-IEP students if an integrated teacher or integrated paraprofessional FTE is reported. If nondisabled integrated peers are more than 50% of the IEP students allowed per caseload, a negative adjustment will be made.

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. 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

<table>
<thead>
<tr>
<th>Position</th>
<th>ECSE FTE</th>
<th>Number of IEP Students</th>
<th>Number of non-IEP Students</th>
<th>Edits</th>
<th>DESE Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATIVE STAFF</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Administrator/Process Coordinator</td>
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<tr>
<td><strong>TEACHERS</strong></td>
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</tr>
<tr>
<td>Self Contained</td>
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<td></td>
</tr>
<tr>
<td>Integrated</td>
<td>12.61</td>
<td></td>
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</tr>
<tr>
<td>Itinerant</td>
<td>11.10</td>
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</tr>
<tr>
<td>Low Incidence</td>
<td>7.60</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Case Management, Testing, Consultation</td>
<td>0.38</td>
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</tr>
<tr>
<td><strong>Total Teachers FTE</strong></td>
<td>31.69</td>
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<tr>
<td><strong>PARAPROFESSIONALS</strong></td>
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<tr>
<td>Integrated</td>
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<td>Low Incidence</td>
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<tr>
<td>Personal Aide</td>
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</tr>
<tr>
<td><strong>Total Paraprofessionals FTE</strong></td>
<td>15.00</td>
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</tr>
</tbody>
</table>
## ANCILLARY SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>FTE</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational Diagnosticians</td>
<td>1.62</td>
<td></td>
</tr>
<tr>
<td>School Psychological Examiner</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>Speech/Language Pathology</td>
<td>2.00</td>
<td></td>
</tr>
<tr>
<td>Speech/Language Therapists</td>
<td>4.99</td>
<td></td>
</tr>
<tr>
<td>Occupational Therapist</td>
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<td></td>
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<tr>
<td>Physical Therapist</td>
<td>1.60</td>
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<tr>
<td>Social Worker</td>
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<tr>
<td>Nurse</td>
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<td>School Psychologist</td>
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<tr>
<td>Audiologist</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interpreter (Sign Language)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Orientation and Mobility Specialist</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adaptive PE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Pupil Personnel</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Describe Other Pupil Personnel positions and the number of children served by each position.

Total Ancillary FTE: 16.81

<table>
<thead>
<tr>
<th></th>
<th>1044</th>
<th>108</th>
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</thead>
<tbody>
<tr>
<td>Total Instructional &amp; Ancillary FTE</td>
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<tr>
<td>Total Instructional &amp; Ancillary Employed FTE</td>
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</tr>
<tr>
<td>Average Salary per Employed FTE</td>
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</table>

## MISCELLANEOUS POSITIONS

<table>
<thead>
<tr>
<th>Course Code Description</th>
<th>Educator Last Name</th>
<th>Educator First Name</th>
<th>Position Code</th>
<th>Delivery System</th>
<th>Program Code</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELEMENTARY</td>
<td>JANICE</td>
<td>60</td>
<td>5C</td>
<td>17</td>
<td>1.00</td>
<td></td>
</tr>
</tbody>
</table>

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: NUMBER OF IEP STUDENTS

**District/LEA:**

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

<table>
<thead>
<tr>
<th>Position</th>
<th>ECSE FTE</th>
<th>Number of IEP Students</th>
<th>Number of non-IEP Students</th>
<th>Edits</th>
<th>DESE Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATIVE STAFF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrator/Process Coordinator</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TEACHERS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self Contained</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated</td>
<td>12.61</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Itinerant</td>
<td>11.10</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low Incidence</td>
<td>7.60</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case Management, Testing, Consultation</td>
<td>0.38</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Teachers FTE</strong></td>
<td>31.69</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### STEP 3: NUMBER OF IEP STUDENTS AND NON-IEP STUDENTS

**District/LEA:**

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

<table>
<thead>
<tr>
<th>Position</th>
<th>ECSE FTE</th>
<th>Number of IEP Students</th>
<th>Number of non-IEP Students</th>
<th>Edits</th>
<th>DESE Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ADMINISTRATIVE STAFF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrator/Process Coordinator</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TEACHERS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self Contained</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Integrated</td>
<td>12.61</td>
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<tr>
<td>Itinerant</td>
<td>11.10</td>
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</tr>
<tr>
<td>Low Incidence</td>
<td>7.60</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Case Management, Testing, Consultation</td>
<td>0.38</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Teachers FTE</strong></td>
<td>31.69</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
STEP 4: OTHER PUPIL PERSONNEL

**Missouri Department of Elementary & Secondary Education**

**District/LEA:**

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

<table>
<thead>
<tr>
<th>Other Pupil Personnel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Describe Other Pupil Personnel positions and the number of children served by each position.</td>
</tr>
</tbody>
</table>

**STEP 5: MISCELLANEOUS PERSONNEL**

**Missouri Department of Elementary & Secondary Education**

**District/LEA:**

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

<table>
<thead>
<tr>
<th>MISCELLANEOUS POSITIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Code Description</td>
</tr>
<tr>
<td>ELEMENTARY</td>
</tr>
</tbody>
</table>

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.

**INSTRUCTIONAL AND ANCILLARY SUPPORTING INFORMATION**

**MOSIS CODING:** LEAs 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 LEA personnel entered into MOSIS with a PK grade level and program code of 17 (LEA employed personnel). There are specific Course Codes, Delivery Systems, and Caseloads that must be used for ECSE as well. A document has been created to assist LEAs with proper coding. This document is located at: [https://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-ecse-finance](https://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-ecse-finance). ECSE personnel details are displayed.
on the ECSE Personnel page. If personnel data are not pulling over into the FER, the LEA 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 LEA 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:

<table>
<thead>
<tr>
<th>ECSE Data</th>
<th>MOSIS File</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Code</td>
<td>Course Assignment</td>
</tr>
<tr>
<td>Position Code</td>
<td>Educator School and Course Assignment</td>
</tr>
<tr>
<td>Delivery System</td>
<td>Course Assignment</td>
</tr>
<tr>
<td>Caseload</td>
<td>Course Assignment and Student Assignment</td>
</tr>
<tr>
<td>Grade Level</td>
<td>Course Assignment</td>
</tr>
<tr>
<td>Program Code</td>
<td>Course Assignment</td>
</tr>
</tbody>
</table>

**CALCULATED ECSE FER FTE:** The ECSE FER FTE that displays on the Instructional and Ancillary page pulls from Core Data. It is calculated by taking the Core Data 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 ECSE 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 LEA 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.


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

The formula used to calculate allowable FTE for administrative staff is:
Highest Number of IEP ECSE Children Served/Minimum Caseload Requirement = Allowed FTE
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 LEA has less than 10 students (including IEP students and nondisabled peers in an ECSE integrated classroom) in the entire program, DESE Special Education Finance will allow for a full-time ECSE teacher.

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

1. Actual Number of IEP Students/Minimum Caseload Requirement = Allowed FTE
2. Actual Number of IEP Students + Number of non-IEP Students/Minimum Caseload Requirement = Allowed FTE

<table>
<thead>
<tr>
<th>Full Time Position</th>
<th>Minimum Caseload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrators / Process Coordinators</td>
<td>180</td>
</tr>
</tbody>
</table>

Paraprofessionals

The Paraprofessionals Section will display the calculated ECSE FTE for self contained, integrated, and low incidence paraprofessionals as well as personal paraprofessionals. LEAs must meet caseload standards in order to add paraprofessionals to ECSE classrooms. If the IEP indicates a student needs a personal paraprofessional, the LEA 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 allowable FTE for the ECSE program is determined by one of the following formulas:

1. Actual Number of IEP Students/Minimum Caseload Requirement = Allowed FTE
2. Actual Number of IEP Students + Number of non-IEP Students/Minimum Caseload Requirement = Allowed FTE

<table>
<thead>
<tr>
<th>Full Time Position</th>
<th>Minimum Caseload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self Contained Teacher</td>
<td>10</td>
</tr>
<tr>
<td>Integrated Teacher</td>
<td>10*</td>
</tr>
<tr>
<td>Low Incidence Teacher</td>
<td>4</td>
</tr>
<tr>
<td>Itinerant Teacher</td>
<td>12</td>
</tr>
</tbody>
</table>

*ECSE integrated classrooms must have at least 50% IEP students or more in order to meet caseload requirements.
*ECSE integrated classrooms must have at least 50% IEP students or more in order to meet caseload requirements.

**Ancillary Services**
The Ancillary Services Section will display PK grade level and program code of 17 (LEA employed personnel) entered in Core Data.

The allowable FTE for the ECSE program is determined by one of the following formulas:
1. Actual Number of IEP Students/Minimum Caseload Requirement = Allowed FTE
2. Actual Number of IEP Students + Number of non-IEP Students/Minimum Caseload Requirement = Allowed FTE

<table>
<thead>
<tr>
<th>Full Time Position</th>
<th>Minimum Caseload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational Diagnosticians</td>
<td>160</td>
</tr>
<tr>
<td>School Psychological Examiner</td>
<td>160</td>
</tr>
<tr>
<td>Speech/Language Pathologist</td>
<td>160</td>
</tr>
<tr>
<td>Speech/Language Therapist</td>
<td>35</td>
</tr>
<tr>
<td>Occupational Therapist</td>
<td>35</td>
</tr>
<tr>
<td>Physical Therapist</td>
<td>35</td>
</tr>
<tr>
<td>Social Worker</td>
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<tr>
<td>Nurse</td>
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<tr>
<td>School Psychologist</td>
<td>160</td>
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<tr>
<td>Audiologist</td>
<td>35</td>
</tr>
<tr>
<td>Interpreter (Sign Language)</td>
<td>10</td>
</tr>
<tr>
<td>Orientation and Mobility Specialist</td>
<td>35</td>
</tr>
<tr>
<td>Adaptive PE</td>
<td>35</td>
</tr>
</tbody>
</table>

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. For every 35 students that are receiving speech services, the district will be allowed a 1.0 FTE total for Speech Therapist, Speech Assistant, Speech Aide, and Speech Implementer combined. For every 35 students that are receiving occupational therapy services, the district will be allowed a 1.0 FTE total for Occupational Therapist and OT Assistant combined. For every 35 students that are receiving physical therapy services, the district will be allowed a 1.0 FTE total for Physical Therapist and PT Assistant combined.
While there is no caseload identified in the current State Plan for Audiologists, Interpreters, Orientation and Mobility Specialists, and Adaptive PE staff, LEAs should stay within the guidelines of their professional practice or within the State Plan caseloads for instruction and related services. The minimum caseload for each position in the table above is a recommended caseload taking into account the caseload for instruction and related services caseloads for positions in the State Plan.

Diagnostic Team
If the LEA uses the team approach to diagnostic testing, the minimum caseload for a team of different diagnostic specialties is 160 students. For example, if the LEA 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 LEA 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.

<table>
<thead>
<tr>
<th>Diagnostic Specialty on Team</th>
<th>Minimum Caseload</th>
<th>FER Threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td>SLP, PT, OT, Psych</td>
<td>160</td>
<td>No Duplicated Specialties on Team = 160 ECSE Students</td>
</tr>
<tr>
<td>SLP, SLP, PT, OT</td>
<td>320</td>
<td>2 Duplicated Specialties on Team * 160 Students = 320 ECSE Students</td>
</tr>
<tr>
<td>OT, OT, OT, OT, Psych, Educational Diag.</td>
<td>640</td>
<td>4 Duplicated Specialties on Team * 160 Students = 640 ECSE Students</td>
</tr>
</tbody>
</table>

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 LEA to determine the appropriate amount of plan time per day for ECSE staff.
The ECSE Personnel page displays the details of ECSE personnel shown cumulatively on the Instructional and Ancillary page. This page is used to report the salary and benefits of each ECSE personnel entered into MOSIS with a PK grade level and program code of 17 (LEA employed personnel). The bottom portion of the page should be used by the LEA 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. LEAs do not have to have an administrator in order to claim a secretary. The educator salary and benefits entered on the ECSE Personnel page will be compared to the ASBR amounts. ECSE Personnel costs should be under object codes 6100, 6150, and 6200 on the ASBR.

**INSTRUCTIONS**

1. Enter the salary and benefits amounts paid to each educator for each ECSE position pulling from MOSIS.
2. Check the box if the educator participated in Extended School Year (ESY). If the educator participated in ESY, the salary and benefits amounts entered for the individual must include both regular and expended school year amounts.
3. Enter the ECSE FTE, salary, and benefits amounts for ESY staff not listed in the ECSE Personnel table. Check the ESY box.
4. Enter the ECSE FTE, salary, and benefits amounts for secretaries and custodians. If custodians are entered, the method used to prorate the salaries, benefits, and FTE must be explained in the box below the table when custodians are shared among elementary buildings and other early childhood facilities.
5. Enter substitutes’ salary and benefits amounts for ECSE.
6. 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: SALARY AND BENEFITS

District/LEA:

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

Directions:
Enter the amount of salary and benefits for each personnel listed below. Regular school year and extended school year amounts need to be combined. Check the ESY box for any personnel that provided to ECSE students during ESY. Any ECSE staff not listed will need to be reported under the ESY row.

<table>
<thead>
<tr>
<th>Educator Last Name</th>
<th>Educator First Name</th>
<th>Position</th>
<th>FTE</th>
<th>Position Salary</th>
<th>Position Benefits</th>
<th>ESY</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHELSEY</td>
<td>Teacher</td>
<td></td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

STEP 2: EXTENDED SCHOOL YEAR

District/LEA:

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

<table>
<thead>
<tr>
<th>Educator Last Name</th>
<th>Educator First Name</th>
<th>Position</th>
<th>FTE</th>
<th>Position Salary</th>
<th>Position Benefits</th>
<th>ESY</th>
</tr>
</thead>
<tbody>
<tr>
<td>MARY</td>
<td></td>
<td>Occupational Therapist</td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>BETH</td>
<td>Teacher</td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>JAMIE</td>
<td>Speech/Language Therapies</td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>ROCHELLE</td>
<td>Teacher</td>
<td>0.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>ROCHELLE</td>
<td>Teacher</td>
<td>0.50</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>JENNIFER</td>
<td>Teacher</td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>JESSICA</td>
<td>Paraprofessional</td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>
STEP 3: EXTENDED SCHOOL YEAR STAFF NOT LISTED ABOVE

District/LEA:

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

Directions: Enter the amount of salary and benefits for each personnel listed below. Regular school year and extended school year amounts need to be combined. Check the ESY box for any personnel that provided to ECSE students during ESY. Any ECSE staff not listed will need to be reported under the ESY row.

<table>
<thead>
<tr>
<th>Educator Last Name</th>
<th>Educator First Name</th>
<th>Position</th>
<th>FTE</th>
<th>Position Salary</th>
<th>Position Benefits</th>
<th>ESY</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHELSEY</td>
<td>Teacher</td>
<td></td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

Any ESY Staff Not Listed Above

STEP 4: SECRETARIES AND CUSTODIANS

District/LEA:

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

Directions: Enter the amount of salary and benefits for each personnel listed below. Regular school year and extended school year amounts need to be combined. Check the ESY box for any personnel that provided to ECSE students during ESY. Any ECSE staff not listed will need to be reported under the ESY row.

<table>
<thead>
<tr>
<th>Educator Last Name</th>
<th>Educator First Name</th>
<th>Position</th>
<th>FTE</th>
<th>Position Salary</th>
<th>Position Benefits</th>
<th>ESY</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHELSEY</td>
<td>Teacher</td>
<td></td>
<td>1.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

Any ESY Staff Not Listed Above

Secretary supervisor

Custodians

Substitutes

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

STEP 5: SUBSTITUTES

District/LEA:

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

<table>
<thead>
<tr>
<th>Substitutes</th>
<th>0.00</th>
<th>0.00</th>
</tr>
</thead>
</table>

Total 0.00 0.00

ASRR 0 0

Difference 0.00 0.00
**ECSE PERSONNEL SUPPORTING INFORMATION**

**ECSE STAFF NOT REPORTED IN MOSIS:**

**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 IEP students that are found eligible for the ECSE program, the LEA is allowed a full-time FTE secretary. Non-disabled integrated peers are not allowed to be included in the count to meet this caseload.

The formula used to calculate allowable FTE for secretaries is:

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

<table>
<thead>
<tr>
<th>Position</th>
<th>Caseload</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretary</td>
<td>180</td>
</tr>
</tbody>
</table>

**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:

\[
\text{Number of ECSE Students / Total Students} = \text{Proration Percentage} \times \text{Cost} = \text{ECSE Portion of Cost}
\]

\[
\text{ECSE Sq. Footage / Total Sq. Footage} = \text{Proration Percentage} \times \text{Cost} = \text{ECSE Portion of Cost}
\]

The ECSE Sq. Footage may include shared space; however, LEAs should not use outdoor space in the calculation. If the custodial salary and benefits are prorated, the LEA must include a description of the method used to prorate the amount at the bottom of the ECSE Personnel page.
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. Select Yes/No if Private Agency Contracted Costs are included in the ASBR under 1281-6300. If Yes is selected, enter the amount of contracted private agency costs. Private Agency Contract Costs refer to those expenditures incurred due to the placement of an ECSE student at an Approved Private Agency as directed on the IEP.

2. Select Yes/No if Contracted Therapy/Ancillary Costs are included in the ASBR under 1281-6300. If Yes is selected, enter the amount of contracted therapy/ancillary costs. Contracted Therapy/Ancillary Costs 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 1281-6300. If Yes is selected, enter the amount for each area.

4. Select Yes/No if Other purchased services costs not identified above are included in the ASBR under 1281-6300. If Yes is selected, enter the amount and list each purchased service in the comment box below.

5. Select Yes/No if ECSE Operation of Plant expenditures include any of the listed services for each type of facility where ECSE classrooms are located. If the ECSE program is in a stand-alone facility with no other grades or programs, all of the utilities and contracted 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.

6. If Yes is selected for Other, enter a description of the expenditures.

7. If Yes is selected for any of the Operation of Plant expenditures for shared (District K-12 Facilities and Early Childhood Facilities) enter the proration calculation formula used to prorate these ECSE expenditures.

8. Enter any other purchased services costs in the District/LEA Comment box reported in the ASBR under 1281-6300.

9. LEAs can leave additional comments in the District/LEA Comment box if needed. Click “Save” if comments are entered.

10. Click “Save and Continue”, or “Save” and “Next” to navigate to the next page based on ASBR expenditures.
SCREEN SHOTS

STEPS 1 AND 2: CONTRACTED SERVICES FOR ECSE CHILDREN

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

Purchased Services

ASBR 1281-6300 Purchased Services $0.00

**Contracted Services for ECSE Children**

- **Private Agency Contracted Costs**: Yes  No
  - Amount
- **Contracted Therapy/Ancillary Costs**: Yes  No
  - Amount

Total Amount of Contracted Services for ECSE Children $0.00

STEPS 3 AND 4: OTHER PURCHASED SERVICES COSTS

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

**Other Purchased Services Costs**

- **Professional Development**: Yes  No
  - Amount
- **Staff Mileage**: No
  - Amount
- **Facility Lease**: Yes  No
  - Amount
- **Other**: Yes  No
  - Amount

List below in comment box

Total Amount of Other Purchased Services Costs

---

Page 37
STEPS 5-7: OPERATION OF PLANT EXPENDITURES

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 LEA 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](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 LEA is providing services to a student at an off-site location (head-start, preschool, etc.), the agency does not have to be approved through the Office of Special Education.
CONTRACTED THERAPY/ANCILLARY COSTS: Contracted Therapy/Ancillary Cost expenditures refer to those expenditures associated with using independent contractors to provide related services for ECSE students.

OTHER PURCHASED SERVICES EXPENDITURES:

Professional Development
LEAs are allowed reimbursement for professional development for ECSE staff. Professional development costs for teachers, administrators and other direct services staff (OT, PT, SLPs, Interpreters, etc.) will be reimbursed up to $300 per FTE. Professional development costs for paraprofessionals will be reimbursed up to $150 per FTE. Part-time staff must be prorated based on these flat rate amounts. However, this amount does not have to be spent on an individual basis. The amount per FTE is only used as a basis for calculating an allowed amount. LEAs may choose to divide the money evenly or use the entire amount for a specific individual. LEAs are responsible for all costs that exceed the allowed professional development amount.

Staff Mileage
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.

Facility Lease
A funding formula exists 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. The LEA may read the ECSE Facility Lease Rule, use the ECSE Facility Reimbursement Calculator, and view OA Annual Lease Rates at http://dese.mo.gov/financial-admin-services/special-education-finance/early-childhood-special-education-finance. The ECSE facility lease amount calculated by the formula should be entered by the LEA in the facility lease amount box.

OPERATION OF PLANT SERVICES: Operation of plant services coded in the ASBR under 1281-6300 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 purchased 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 purchased services costs 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, LEAs should not use outdoor space in the calculation.
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 LEA 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. Nondisabled peers are not included in the child count for program maintenance funds.
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 needed for the new classroom.
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. 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: PROGRAM MAINTENANCE AND ASBR COSTS**
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

- Other Classroom Supplies
  - [ ] Yes  [ ] No
  - Amount: [ ]

- New Classroom Supplies
  - [ ] Yes  [ ] No

Total Amount of Other Program Costs: [ ] 0

STEP 3: NEW CLASSROOM SUPPLIES

District/LEA:

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

**New Classroom Supplies**

- [ ] Yes  [ ] No

Total Amount of Other Program Costs: [ ] 0

Enter new classroom information below

<table>
<thead>
<tr>
<th>Type of New Classroom</th>
<th>Number of New Classrooms</th>
<th>Amount Expended on New Classroom Supplies and Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self Contained</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Integrated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low Incidence</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>December 1 Child Count</th>
<th>December 1 Child Count Increase/Decrease</th>
<th>Highest Number of IEP Children Served</th>
<th>Highest Number of IEP Children Served Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-2018</td>
<td>39</td>
<td>11</td>
<td>49</td>
<td>7</td>
</tr>
<tr>
<td>2016-2017</td>
<td>28</td>
<td>6</td>
<td>42</td>
<td>0</td>
</tr>
<tr>
<td>2015-2016</td>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter a justification for adding new classrooms.

[ ]
STEP 4: NEW CLASSROOM SUPPLIES JUSTIFICATION

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. Non-disabled integrated peers are not included in the number of ECSE children used to calculate the program maintenance amount. 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 LEA 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 LEA 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 1281-6400 Materials & Supplies amount is greater than the Program Maintenance Allowed Amount, the LEA 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 LEAs that are starting a new ECSE program in the LEA, LEAs that previously contracted for ECSE services with a private agency or cooperative and are now starting a program in the LEA, and LEAs with existing ECSE programs. However, in order to be eligible to receive funding for new classrooms or itinerant positions, certain requirements must be met.

**LEAs with Existing ECSE Programs**
Start-up funds for a new classroom or new itinerant position are reimbursed through ECSE only when the LEA has an increase from the prior year to the current year in either the December 1 ECSE Child Count or the Highest Number of IEP ECSE Children Served Count that meets the minimum caseload requirements for the new classroom type.

**LEAs Starting a New ECSE Program**
LEAs that have never had an ECSE program in the LEA 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. Any costs above and beyond $10,000 will be the responsibility of the LEA.
- 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 FER for the year in which the increase occurs, regardless of when the instructional materials and furniture for the classroom or position were purchased by the LEA. For example, if a LEA has an increase from 2016-17 to 2017-18 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 LEA can only claim the start-up costs on the 2017-18 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 LEA 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.
IEP child count increase required for ECSE classroom types in order to qualify for new classroom start-up funds:

<table>
<thead>
<tr>
<th>ECSE Classroom Type</th>
<th>IEP Child Count Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Self Contained</td>
<td>10</td>
</tr>
<tr>
<td>Integrated</td>
<td>5 IEP (at least 10 total students)</td>
</tr>
<tr>
<td>Low Incidence</td>
<td>4</td>
</tr>
</tbody>
</table>

**OPERATION OF PLANT SUPPLIES:** Operation of plant supplies coded in the ASBR under 1281-6400 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:

\[
\text{Number of ECSE Students / Total Students} = \text{Proration Percentage} \times \text{Cost} = \text{ECSE Portion of Cost}
\]

\[
\text{ECSE Sq. Footage / Total Sq. Footage} = \text{Proration Percentage} \times \text{Cost} = \text{ECSE Portion of Cost}
\]

The ECSE Sq. Footage may include shared space; however, LEAs should not use outdoor space in the calculation.
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 if Instructional Equipment, IEP Related Equipment, Operation of Plant Equipment, and Other Equipment costs are included in the ASBR under 1281-6500. If Yes is selected, enter the amount of equipment costs, as appropriate.
2. If Yes is selected for Other Equipment costs, enter the amount of other equipment costs and a description of the expenditures.
3. LEAs 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

District/LEA:

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

ASBR 1281-6500 Capital Outlay  $0.00

Instructional Equipment  ○ Yes  ○ No

Amount: _________________________________

IEP Related Equipment  ○ Yes  ○ No

Operation of Plant Equipment  ○ Yes  ○ No

Amount: _________________________________

Other - List below in comment box  ○ Yes  ○ No

Amount: _________________________________

Total Amount of Equipment Costs: _________________________________

STEP 2: ECSE OTHER EQUIPMENT

District/LEA:

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

Other - List below in comment box  ○ Yes  ○ No


EQUIPMENT SUPPORTING INFORMATION

All equipment items purchased with ECSE funds are the property of the LEA’s ECSE program. Whether or not the equipment stays in the ECSE program depends on the type of equipment and funds used to purchase the equipment. Instructional, operation of plant, and other miscellaneous equipment must stay in the ECSE program. IEP related equipment purchased with ECSE 611 Federal funds may transition with the student into kindergarten. IEP related equipment purchased with ECSE 619 Federal, state, local, or county funds must stay in the ECSE program and cannot transition with the student into Kindergarten.

INSTRUCTIONAL EQUIPMENT: Instructional equipment includes items purchased to assist in the delivery of education. Examples of instructional equipment include:
- Assessment and evaluation kits
- Instructional software not related to a student
- A prorated portion of a Student ID system
- A prorated portion of attendance software
- A prorated portion of IEP software

The LEA 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. If the LEA does not have a full-time Administrator/Coordinator, one computer every three years will be allowed. If the cost of the computer is less than $1,000, it should be coded as a supply (object code 6400).

IEP RELATED EQUIPMENT: Individualized equipment purchases must be IEP driven and are typically customized or purchased for a specific student. The LEA 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. In order for the equipment to be allowed, it must be necessary in order for the facility to properly operate. Equipment such as appliances, intercom systems, SmartBoards, playground equipment, and security cameras are not allowable costs. In addition, equipment to make the facility ADA compliant such as ramps, automatic doors, and elevators are not allowable costs.

If the ECSE program is in a stand-alone facility with no other programs, required operation of plant equipment may be 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:

\[
\text{Number of ECSE Students} \div \text{Total Students} = \text{Proration Percentage} \times \text{Cost} = \text{ECSE Portion of Cost}
\]
\[
\text{ECSE Sq. Footage} \div \text{Total Sq. Footage} = \text{Proration Percentage} \times \text{Cost} = \text{ECSE Portion of Cost}
\]

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

LEA ECSE PROGRAM CLOSING: If a LEA’s ECSE program is “closing” and the LEA is becoming a member of an ECSE cooperative or joining a partnership with another LEA, any equipment the LEA purchased with ECSE funds goes to the cooperative’s fiscal agent. If the LEA withdraws from the cooperative to provide
ECSE services within the LEA, the equipment goes back to the LEA. If a LEA’s ECSE program is “closing” and it is not becoming part of an ECSE cooperative, any materials or supplies under $1,000 may be disposed of or redistributed. The LEA should contact DESE Special Education Finance regarding disposal of equipment over $1,000 per unit purchased with state funds and over $5,000 per unit fair market value for equipment purchased with Federal funds or $5,000 fair market value in total aggregate for supplies purchased by Federal funds. These items may include buses/vehicles, modular units, etc.

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

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.

EQUIPMENT DISPOSITION: When equipment purchased with Federal funds is no longer needed for the ECSE 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 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 LEA fails to take appropriate disposition actions, the Department may direct the LEA to take disposition actions.
The Transportation page is for LEAs 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, total FTE, total salaries, and total benefits. 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 LEA buses.
3. Enter the number of dedicated ECSE LEA operated bus routes which are routes that are strictly for transporting ECSE children. Nondisabled integrated peers may also be on these routes if there is not an additional cost to the ECSE program to transport these children.
4. Select Yes/No on Contracted Transportation, Parent/Guardian Transportation, Bus Lease, and Vehicle Insurance if costs are included in the ASBR under 2559-6300. If Yes is selected for any ECSE transportation purchased service, enter the amount of the cost under the service.
5. Select Yes/No if Other transportation purchase service costs are included in the ASBR under 2559-6300. If Yes is selected, enter the amount of other transportation purchased service costs and a description of the expenditures.
6. Select Yes/No on Fuel, Tired, Oil and Safety Harnesses if costs are included in the ASBR under 2559-6400. If Yes is selected for any ECSE transportation supply, enter the amount of the cost under the supply.
7. Select Yes/No if Other transportation supply costs are included in the ASBR under 2559-6400. If Yes is selected, enter the amount of other transportation supply costs and a description of the expenditures.
8. 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.
9. 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 LEA. The adjustment will be based on the Approved Yearly Amount compared to the total cost for bus purchase the LEA lists on Step 8.
10. LEAs can leave comments in the District/LEA Comment box if needed. Click “Save” if comments are entered.
11. Click “Save and Continue”, or “Save” and “Next” to navigate to the next page based on ASBR expenditures.
SCREEN SHOTS

STEP 1: TRANSPORTATION PERSONNEL

<table>
<thead>
<tr>
<th>Transportation Personnel Position</th>
<th>FTE</th>
<th>Salary</th>
<th>Benefits</th>
<th>Del</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td>0</td>
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</tbody>
</table>

Add More Lines

STEP 2: DISTRICT OPERATED BUSES

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

Number of Dedicated ECSE Routes Operated by the District

DESE Adjustment Amount (Noncertificated Salary)

DESE Adjustment Amount (Benefits)

STEP 3: DEDICATED ECSE ROUTES

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

Number of Dedicated ECSE Routes Operated by the District

DESE Adjustment Amount (Noncertificated Salary)

DESE Adjustment Amount (Benefits)

STEP 4 AND 5: TRANSPORTATION PURCHASED SERVICES
STEPS 6 AND 7: TRANSPORTATION SUPPLIES

Contracted Transportation ○ Yes ○ No
Amount

Parent/Guardian Transportation ○ Yes ○ No
Amount

Bus Lease ○ Yes ○ No
Vehicle Insurance ○ Yes ○ No
Other - List Below in Comment Box ○ Yes ○ No
Total Amount of Purchased Services

DESE Adjustment Amount

STEP 8: EQUIPMENT AND BUS PURCHASES

Fuel, Tires, Oil ○ Yes ○ No
Amount

Safety Harnesses ○ Yes ○ No
Other - List Below in Comment Box ○ Yes ○ No
Total Amount of Supplies

DESE Adjustment Amount

Page 51
### STEP 9: APPROVED BUS

#### BUS PURCHASE

<table>
<thead>
<tr>
<th>Purchases</th>
<th>Approved Yearly Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bus 1</td>
<td>1000.00</td>
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</table>

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

**District/LFA:**

**ASBR 2559-6500 Capital Outlay $0.00**

List transportation equipment and bus purchase payments.

<table>
<thead>
<tr>
<th>Transportation Equipment/Bus Purchase Payment</th>
<th>Amount</th>
<th>Del</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Add More Lines  

**DESE Adjustment Amount**

Total 0.00
TRANSPORTATION SUPPORTING INFORMATION

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

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

In summary:

<table>
<thead>
<tr>
<th>Item</th>
<th>Dedicated Route</th>
<th>Shared Route</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bus Driver</td>
<td>Charge Full Cost</td>
<td>Charge Prorated Cost</td>
</tr>
<tr>
<td>Bus Aide</td>
<td>Charge Full Cost</td>
<td>Charge Prorated Cost</td>
</tr>
<tr>
<td>Contracted Transportation</td>
<td>Charge Full Cost</td>
<td>Charge Prorated Cost</td>
</tr>
<tr>
<td>Supplies</td>
<td>Charge Full Cost</td>
<td>Charge Prorated Cost</td>
</tr>
<tr>
<td>Equipment</td>
<td>Charge Full Cost</td>
<td>Charge Prorated Cost</td>
</tr>
<tr>
<td>Bus Lease</td>
<td>Charge Full Cost</td>
<td>Charge Prorated Cost</td>
</tr>
<tr>
<td>Bus Insurance</td>
<td>Charge Prorated Cost</td>
<td>No Charge</td>
</tr>
<tr>
<td>Bus Mechanic</td>
<td>Charge Prorated Cost</td>
<td>No Charge</td>
</tr>
<tr>
<td>Bus Dispatcher</td>
<td>Charge Prorated Cost</td>
<td>No Charge</td>
</tr>
<tr>
<td>Contracted Maintenance</td>
<td>Charge Prorated Cost</td>
<td>No Charge</td>
</tr>
</tbody>
</table>

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

TRANSPORTATION PERSONNEL: Allowable personnel transportation costs include salaries and benefits of bus drivers and aides, 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: Buses may be leased for the transportation of ECSE students and non-disabled integrated peers. Bus leases should be reasonable and justifiable. The full amount of the bus lease may be charged to the ECSE program if the bus is only used for the transportation of ECSE students and non-disabled integrated peers. If the leased bus is used for other non-ECSE transportation purposes, the amount of the lease charged to ECSE must be prorated. While bus leases are allowable costs, bus purchases/lease purchases are not reimbursable expenditures.
The Facility Leases and Purchases page is for LEAs to report ECSE facility lease costs. Any ECSE facility purchase, lease purchase, or renovation yearly amount approved by DESE in the past will be entered by DESE Special Education Finance and displayed on the page.

**INSTRUCTIONS**

1. Any prior approved facility purchases/lease purchases will automatically display in the Facility purchase/lease purchase/renovation section. If this amount is not the stated amount on the approved agreement with DESE, notify the DESE Special Education Finance section. DESE is no longer accepting or approving any capital cost applications for facilities, buses, or copiers.
2. Enter the ECSE facility lease amount. Starting July 1, 2016, a formula will be applied to lease amounts per Rule 5 CSR 30-640.200.
3. Enter the number of IEP students educated in the leased facility.
4. Enter the number of nondisabled peers educated in ECSE integrated classrooms in the leased facility.
5. Click “Add more lines” to enter multiple ECSE facility leases.
6. 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: FACILITY PURCHASE/LEASE PURCHASE/RENOVATION**
### STEP 2: LEASE AMOUNT

<table>
<thead>
<tr>
<th>Lease Amount</th>
<th>IEP Students Utilizing Leased Facility</th>
<th>Nondisabled Integrated Peers Utilizing Leased</th>
<th>Allowed Amount</th>
<th>DESE Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Add More Lines

Total Facility Amount: 0.00 0.00 0.00 0.00

### STEP 3: IEP STUDENTS

<table>
<thead>
<tr>
<th>Lease Amount</th>
<th>IEP Students Utilizing Leased Facility</th>
<th>Nondisabled Integrated Peers Utilizing Leased</th>
<th>Allowed Amount</th>
<th>DESE Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>0</td>
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<td>0.00</td>
</tr>
</tbody>
</table>

Add More Lines

Total Facility Amount: 0.00 0.00 0.00 0.00

### STEP 4: NONDISABLED INTEGRATED PEERS

<table>
<thead>
<tr>
<th>Lease Amount</th>
<th>IEP Students Utilizing Leased Facility</th>
<th>Nondisabled Integrated Peers Utilizing Leased</th>
<th>Allowed Amount</th>
<th>DESE Adjustments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Add More Lines

Total Facility Amount: 0.00 0.00 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 a funding formula to determine the maximum allowable cost per fiscal year for ECSE leased facilities beginning July 1, 2016. The formula is described in Rule 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 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 LEA did not have a fully executed lease in effect on March 2, 2015, this rule is effective as of 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:

\[
\text{Maximum Reimbursement per Fiscal Year for ECSE Facility Lease Agreements} = (\text{Standard Amount of Square Footage per Child} \times \text{Total Number of ECSE and ECSE Integrated Pupils Educated at the Facility} \times \text{Cost per Square Foot by County}) \\
+ (\text{Standard Amount of Square Footage per Itinerant Full-Time Equivalent FTE Position} \times \text{Total ECSE Itinerant FTE per Approved FER} \times \text{Cost per Square Foot by County}) \\
+ (\text{Standard Amount of Square Footage per Administrative FTE Position} \times \text{Total ECSE Administrative FTE Actually Housed in the Leased Facility per Approved FER} \times \text{Cost per Square Foot by County})
\]
The Submittal and Approval page will display each supporting data page in the ECSE FER. A red edit button will 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 LEA from being able to submit the FER. The LEA 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. LEAs 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 LEA 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. LEAs must ensure 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**
SECTION III
ECSE Expenditure
Guidance
LEAs 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 LEA 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 LEA, LEAs 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 LEA requires teachers, supplies, and equipment for the program to exist. However, some items are not necessary for the program to exist. For instance, a LEA 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 LEA is purchasing a Braille writer for a student, the LEA should obtain three bids and buy from the lowest bidder.

Is this an expenditure the LEA would have even if it did not have an ECSE program?
The answer to this question should be no. ECSE should not be paying for services that the LEA would have to provide even if there wasn’t an ECSE program. For example, the LEA is purchasing new tables and chairs for the lunchroom. This is an expenditure that would occur whether or not the LEA had an ECSE program; therefore, the ECSE program should not be charged for any portion of the new tables and chairs.

LEAs 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. In addition, below are examples of non-allowable itemized expenditures through the ECSE program. While the LEA may use program maintenance funds to purchase these items, the LEA 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
- Bus Barns
- Career Ladder
- CDL Licenses
- Cell Phones/Blackberries
- Copier Purchase/Lease Purchase
- Notary
- Out of Contract Work/Extended Year/Extra Duty (without direct student contact)
- Parking Lots/Bus Lots
- Physical Exams
- Playground Equipment
- Praxis Testing
RECEIVING ECSE REVENUE

ECSE Revenue
There are three types of revenue that LEAs may receive through payments from DESE; 1) Federal ECSE 611, 2) Federal ECSE 619, and 3) State revenue.

ECSE 611 Revenue
ECSE 611 funds are the portion of Federal IDEA Part B Section 611 funds calculated for special education and related services for students with disabilities ages 3-5 served in the early childhood special education program. LEAs that have a prior year December 1 3-5PK child count will have an ECSE 611 amount. The ECSE 611 amount is budgeted by the LEA in the "ECSE 611" row on the current year Special Education Part B Budget Application in ePeGs. Instructions on completing and submitting the Special Education Part B Budget Application can be found at [https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-resources](https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-resources).

ECSE 611 funds should be spent on current year ECSE expenditures and coded with source code 4, project code 44200. LEAs must use the ECSE 611 revenue only for expenditures specifically for students with disabilities. It is up to LEAs to determine on which expenditures Federal funds are expended and to ensure that Federal expenditure requirements are followed for those expenditures. Information on IDEA Federal expenditure requirements can be found at [https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring](https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring). LEAs must request reimbursement of ECSE 611 funds as expenditures are incurred during the year by submitting a Special Education Part B payment request in ePeGs. The ECSE 611 amount spent to date is reported by the LEA in the "ECSE 611" row on the payment request. Instructions on completing and submitting payment requests in ePeGs can be found at [https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-resources](https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-resources). It is up to the LEA to determine when and how often to request reimbursement of ECSE 611 funds. ECSE 611 revenue will show on the payment transmittal in the next school payment after the payment request in ePeGs is approved as “ECSE – Federal 611” with revenue code 5442. LEAs will not receive automatic payment of ECSE 611 funds through the ECSE monthly payments.

ECSE 619 Revenue
ECSE 619 revenue is the Federal IDEA Part B Section 619 amount that LEAs can spend to serve 3-5 year-old students with disabilities in the ECSE program. LEAs that have a Kindergarten grade level will have an ECSE 619 amount. The ECSE 619 amount is budgeted by the LEA in the "ECSE 619" row on the current
year Special Education Part B Budget Application in ePeGs. Instructions on completing and submitting the Special Education Part B Budget Application can be found at https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-resources.

ECSE 619 funds should be spent on current year ECSE expenditures and coded with source code 4, project code 44201. LEAs must use the ECSE 619 revenue only for expenditures specifically for students with disabilities ages 3-5. It is up to LEAs to determine on which expenditures Federal funds are expended and to ensure that Federal expenditure requirements are followed for those expenditures. Information on IDEA Federal expenditure requirements can be found at https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring. LEAs must request reimbursement of ECSE 619 funds as expenditures are incurred during the year by submitting a Special Education Part B payment request in ePeGs. The ECSE 619 amount spent to date is reported by the LEA in the "ECSE 619" row on the payment request. Instructions on completing and submitting payment requests in ePeGs can be found at https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-resources. It is up to the LEA to determine when and how often to request reimbursement of ECSE 619 funds. ECSE 619 revenue will show on the payment transmittal in the next school payment after the payment request in ePeGs is approved as “ECSE – Federal 619” with revenue code 5442. LEAs will not receive automatic payment of ECSE 619 funds through the ECSE monthly payments.

Information regarding ECSE Federal Funding can be found in the ECSE Federal Funding FAQ at https://dese.mo.gov/sites/default/files/sef-ECSE-FundingFAQ.pdf.

ECSE State Revenue

The amount of ECSE State revenue received will be calculated by the following formula:

\[
\text{Prior Year Total Allowable ECSE Expenditure Amount} - (\text{Current Year Allocated ECSE 611 Amount} + \text{Current Year Allocated ECSE 619 Amount}) = \text{ECSE State Revenue Amount}
\]

LEAs with Early Learning Blended Funding ECSE prior year expenditures will receive the Total Amount Paid to Date as indicated in the Blended Funding Details of the approved Early Learning Blended FER. This amount will be added to the total ECSE State reimbursement amount received in monthly payments during the current year. Early Learning Blended Funding ECSE prior year expenditures will only be reimbursed with ECSE State revenue. Early Learning Blended Funding expenditures should be coded with any source code, project code 40002.
ECSE State revenue will be received in automatic monthly school payments beginning the month after the ECSE FER is approved through June. While ECSE State reimbursement is typically scheduled as equal monthly disbursements, if a LEA’s ECSE FER has not been approved in time for a particular school payment, the LEA will not receive funds until it has been approved in time for the next scheduled payment. The LEA will still receive all funds owed but the first payment will be larger than the remaining payments. ECSE State revenue will show on the payment transmittals as “ECSE – State” with revenue code 5314. LEAs should review each monthly school payment transmittal to see how much ECSE State revenue is received each month. ECSE State revenue should be spent on current year ECSE program expenditures and coded with source code 3, project code 12810.

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

**DOCUMENTING ECSE EXPENDITURES**

**Calculating Maintenance of Effort (MOE) Amount**

Maintenance of Effort (MOE) is the amount of State, local, and county funds spent on special education that must be maintained at the same amount or more each year. Local funds and county funds are combined and considered “local” funds. There are two components to MOE, the eligibility standard and the compliance standard. The eligibility standard indicates a LEA must budget at least the same amount or more for special education as the LEA 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 LEA 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, LEAs use the ECSE State revenue received in the current year to pay for current year ECSE expenditures. However, some LEAs may choose to use local and/or county revenue to pay for ECSE expenditures. It is a LEA’s decision to determine what type of non-Federal revenue and how much non-Federal revenue to spend on ECSE expenditures. Regardless of the type of non-Federal revenue used to pay for ECSE expenditures, all non-Federal ECSE expenditures must be included in MOE.

LEAs must meet MOE for both eligibility and compliance on at least one of the following four 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, local, and county funds must be reported on the applicable MOE grids on the Part B budget application. When reporting expenditures to meet the MOE compliance requirement, the actual amount of ECSE expenditures paid with State, county, and local funds must be reported on the applicable MOE grids on the Part B Final Expenditure Report (FER). The LEA 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 that 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 that 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 [https://dese.mo.gov/financial-admin-services/general-federal-guidance](https://dese.mo.gov/financial-admin-services/general-federal-guidance).

### 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.

<table>
<thead>
<tr>
<th>Situation</th>
<th>District responsible for providing FAPE</th>
<th>District that requests/receives ECSE reimbursement</th>
<th>District responsible for reporting student in MOSIS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domicile district has a contract with an approved private agency to provide IEP required services to the student.</td>
<td>Domicile District</td>
<td>Domicile District</td>
<td>Domicile District</td>
</tr>
<tr>
<td>Domicile district has an agreement with a non-domicile public school district to provide IEP required services to the student.</td>
<td>Domicile District</td>
<td>Non-domicile (Serving) District</td>
<td>Non-domicile (Serving) District reports the students as non-resident (NR) with resident district code</td>
</tr>
<tr>
<td>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.</td>
<td>Non-domicile (Serving) District</td>
<td>Non-domicile (Serving) District</td>
<td>Non-domicile (Serving) District reports the students as non-resident (NR) with resident district code</td>
</tr>
</tbody>
</table>

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

### STARTING A NEW ECSE PROGRAM

LEAs have several options when starting a new ECSE program. The LEA can choose to build a program in-house, collaborate with another LEA, 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.
LEAs 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, LEAs 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. LEAs 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](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](http://dese.mo.gov/special-education/first-steps/transition-first-steps-early-childhood-special).


**Reporting Requirements**

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**TUITION**

**Private Agency**
LEAs 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 must 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.

**LEA Early Childhood Program**
LEAs may request tuition reimbursement through ECSE for ECSE students to attend the LEA’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 LEA 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 LEA to charge 100% tuition costs to ECSE).**
• If the ECSE student is at the EC Center only part-time, the LEA must prorate the tuition cost charged to the ECSE program.

LEAs may not collect or charge parents/families tuition costs for allowable ECSE services; however, LEAs 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 LEA can charge tuition for nondisabled students integrated into the ECSE classroom. However, since ECSE is paying for teacher and supplies of the ECSE integrated classroom, the tuition amount must be deducted from the ECSE expenditure report reimbursement amount. If the LEA can document that a portion of the tuition costs are for supplies or other materials to be used in the ECSE classroom, that portion does not need to be deducted. The LEA 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 COOPERATIVES

**Charging Member Districts**
Fiscal agents of ECSE cooperatives incur all costs associated with operation of the cooperative and complete the ECSE Expenditure Report to request reimbursement from the State. Therefore, fiscal agents of ECSE cooperatives are not allowed to collect any fees from member districts on expenditures that are reimbursable by the State through the ECSE FER.

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). The fiscal agent should code non-allowable ECSE expenditures to an appropriate function code with project code 12210. This will allow the costs to pull into the fiscal agent’s MOE but will not pull into the ECSE FER. If the costs cannot be tied directly to providing special education and related services to students with disabilities, member districts should not use Federal funds to pay these costs. The costs should be coded to an appropriate function code with project code 12210. This will allow the costs to pull into the member district’s MOE.

**Changing Fiscal Agents**
If an ECSE cooperative decides to switch the fiscal agent to another LEA in the cooperative, the original fiscal agent LEA 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 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. Criteria for receiving start-up funds must be met in order for the LEA to receive reimbursement for the new classroom or itinerant position costs.

**EARLY LEARNING BLENDED FUNDING**

DESE recognizes that all children need access to high-quality early learning experiences. As LEAs assess early learning programs for children ages three to five to determine the need within their community, exploring the opportunities of blending early learning funds and services may be advantageous. Blended funding occurs when two or more funding sources are pooled to support educational costs to ensure consistency, eliminate duplication of services, allow for maximum flexibility of funds, and reduce burden. There is no new Federal or State funding available through DESE for blended funding. Instead, blended funding allows existing resources to be better utilized to support increased access for children to inclusive early learning programs.

If ECSE funds are included in the pool, LEAs will not receive an ECSE payment through the blended funding payment request. ECSE State reimbursement for blended funding costs will be paid a year after the expenditures are incurred and once the ECSE FER has been approved.

More information about Early Learning Blended Funding can be found at [https://dese.mo.gov/quality-schools/early-learning/blended-funding](https://dese.mo.gov/quality-schools/early-learning/blended-funding).