

IDEA SECTION 611 PART B ENTITLEMENT

ePeGS FY16 BUDGET APPLICATION Guide



Division of Financial and Administrative Services
Special Education Finance

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Website: <http://dese.mo.gov/financial-admin-services/special-education-finance>

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INTRODUCTION

The Department has a web-based electronic Planning and electronic Grants System (ePeGS) for applications and reporting requirements of IDEA Section 611 (Part B) Federal funds. This document is intended to provide guidance and step-by-step instructions for completing the Part B Budget Application. While each section of the guide includes information to consider when completing the budget application, more detailed information regarding Federal funding requirements can be found in the Special Education Fiscal Monitoring Guide and the General Federal Guidance found at <http://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring>.

The additional Part B guides are listed below.

ePeGS Payment Request Guide

ePeGS Proportionate Share Carryover Release Request Guide

ePeGS Final Expenditure Report (FER) Guide

These guides may be found at:

<http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>

TECHNICAL ASSISTANCE CONTACTS

Additional assistance is available by contacting the Special Education Finance Technical Assistance Contacts at:

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

Cathy Ellingsworth

Cathy.Ellingsworth@dese.mo.gov

Phone: (573) 751-0623

Fax: (573) 526-6898

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

Jim Hatfield

Jim.Hatfield@dese.mo.gov

Phone: (573) 751-6904

Fax: (573) 526-6898

SECTION I
ACCESSING THE
BUDGET APPLICATION

Budget Application Information

- Budget applications are due July 1st each year.
- Districts/LEAs may not obligate Part B Entitlement funds until after substantial approval of the budget application or July 1st, whichever comes later. The substantially approved date can be found on the budget application submittal and approval page.

Step 1: Log into the DESE Web Applications

DESE Web Applications URL: <https://k12apps.dese.mo.gov/webapps/logon.asp>

Enter User Name and Password, then click Login button.

Note: ePeGS Security Form must be completed for district/LEA user to access the ePeGS system. The request form will explain the various user access levels. The user must have ePeGS Special Education Part B Authorized Representative permission to be able to submit on behalf of the district/LEA. Click on the Login Request Forms link in the left navigation.

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

DESE Secured Web Application Logon

IMPORTANT NOTICE:

Food and Nutrition Services - USER MANAGERS – The Food and Nutrition Services applications are only allowed one Authorized Representative.
Inactive Account - Received an email concerning your inactive account? If so, please click [HERE](#) for more information.

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

User Name:

Password :

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

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

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

To have your account unlocked or to reset your password, please send your first and last name, user id (if known) and phone number to webappsloginassistance@dese.mo.gov. Staff will respond to your email between the hours of 7:30 - 4:00 p.m. M-F not including holidays.

Still have questions about logging in to Web Applications? You may also send a message to webapphelp@dese.mo.gov providing your name, user id, school district name, phone number, and county-district code with your request or call 573-522-3207. Please speak slowly and distinctly, and spell your first and last name.

Step 2: Select ePeGS



▼ User Applications

▼ DESE Web Applications

- ▷ Annual Report of the County Clerk to the State
- ▷ ARRA
- ▷ Data Collection
- ▷ DESE Payment Management Application
- ▷ Educator Certification System - Request Educa
- ▷ ePeGS

Step 3: Select Funding Application Menu



District/LEA: [REDACTED]

ePeGS: Homepage

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

Welcome to ePeGS

Planning Tool

Funding Application Menu

Step 4: Select Special Education



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District/LEA: [REDACTED]

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

Career Education [Show](#)

School Improvement [Show](#)

Special Education [Show](#)

Teacher Quality & Urban Education [Show](#)

Step 5: Select Special Education Part B Entitlement



Missouri
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District/LEA: [REDACTED]

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

Career Education [Show](#)

School Improvement [Show](#)

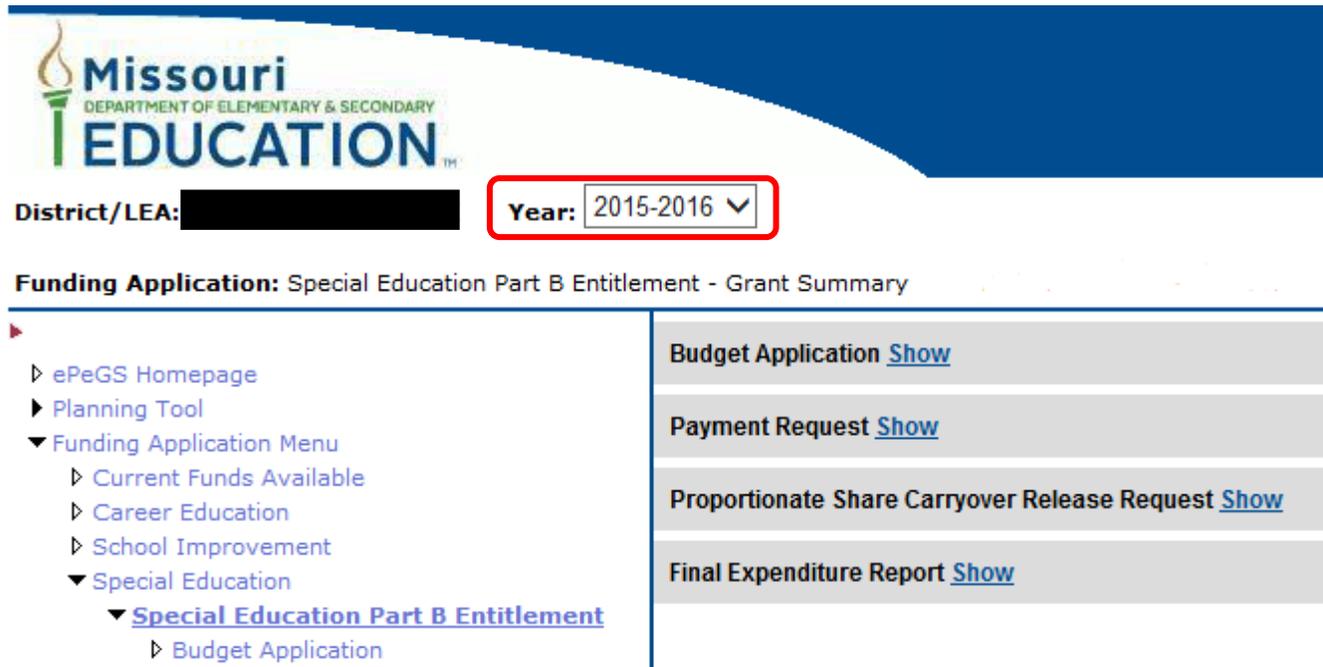
Special Education [Hide](#)

• **Special Education Part B Entitlement**

Teacher Quality & Urban Education [Show](#)

Step 6: Select Year from Dropdown Box

The district/LEA may access the Budget Application, Payment Request, Proportionate Share Carryover Release Request, or Final Expenditure Report (FER) from the Grant Summary screen.



The screenshot shows the Missouri Department of Elementary & Secondary Education logo at the top left. Below the logo, there is a field for "District/LEA:" which is redacted with a black box. To the right of this field is a "Year:" dropdown menu with "2015-2016" selected and a downward arrow. Below these fields, the text "Funding Application: Special Education Part B Entitlement - Grant Summary" is displayed. On the left side, there is a navigation menu with the following items: "ePeGS Homepage", "Planning Tool", "Funding Application Menu" (expanded), "Current Funds Available", "Career Education", "School Improvement", "Special Education" (expanded), and "Special Education Part B Entitlement" (expanded), which includes "Budget Application". On the right side, there are four buttons: "Budget Application Show", "Payment Request Show", "Proportionate Share Carryover Release Request Show", and "Final Expenditure Report Show".

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District/LEA: [REDACTED] Year: 2015-2016 ▼

Funding Application: Special Education Part B Entitlement - Grant Summary

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ Career Education
 - ▶ School Improvement
 - ▼ Special Education
 - ▼ Special Education Part B Entitlement
 - ▶ Budget Application

Budget Application [Show](#)

Payment Request [Show](#)

Proportionate Share Carryover Release Request [Show](#)

Final Expenditure Report [Show](#)

SECTION II
CREATING A
BUDGET APPLICATION

Budget Grid

General Information

- The budgeted amounts on the budget grid should only include expenditures that will be obligated from the substantially approved application date to June 30th and paid with Federal Part B Entitlement funds.
- Budgeted expenditures may not exceed the total funds available amount.
- Function code 1931 is for coding tuition for special education services to other districts in the State. Local Tax Effort (LTE) costs should not be budgeted in function code 1931. LTE costs should be coded to function code 1911.
- Function code 1932 is for coding tuition for special education services to other district outside of the State.
- Function code 1933 is for coding tuition for special education services to private agencies or private schools in or outside of the State.
- Function code 2553 is for coding contracted disabled transportation costs.
- Function code 2554 is for coding district operated disabled transportation costs.
- Prorated costs for transportation of IEP students on nondisabled routes will continue to be coded to function code 2500.

Proportionate Share

- The estimated current year proportionate share obligation amount must be budgeted in function code 1224 on the initial budget application. The estimated amounts can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>.
- The amount of proportionate share obligation is a portion of the total funds available amount, not in addition to the total funds available amount.
- Proportionate share funds must be reserved and spent on special education services to identified parentally-placed private/parochial/home school children with disabilities. The district where the private/parochial/home school is located is responsible for services.

Coordinate Early Intervening Services

- Up to 15% of Part B Entitlement funds may be used for Coordinated Early Intervening Services (CEIS). It is the district/LEA's decision as to whether or not to budget funds for CEIS in function code 1223, as long as the district/LEA does not have a finding of significant disproportionality. The amount of CEIS is a portion of the Part B total funds available amount, not in addition to the Part B total funds available amount.

Materials/Supplies/Capital Outlay

- Items costing less than \$1000 per unit are considered supplies (including computing devices) and must be budgeted under object code 6400.
- Capital outlay costs (equipment costing \$1000 or more per unit, facility projects/purchases, and bus purchases) need to be entered on the Capital Outlay page. Once entered and saved on the Capital Outlay page, the costs will display on the budget grid in object code 6500.
- All capital outlay costs must have prior approval by the Division through the budget application process.
- Equipment items with an acquisition cost of \$1000 or more per unit and items with an acquisition cost under \$1000 per unit which are considered attractive or easily pilfered must be included on an equipment/property inventory list.

Schoolwide Pool

- Districts/LEAs that choose to consolidate Part B Entitlement funds into the schoolwide pool must indicate their intent to do so on their initial Part B budget application. Once the budget has been approved changing the schoolwide option is not allowed.
- Set-aside amounts (proportionate share or mandatory CEIS, if the district has a finding of significant disproportionality) cannot be included in the amount budgeted for the schoolwide pool.

Indirect Costs

- The salaries of administrative and clerical staff should normally be treated as indirect costs. However, direct charging of these costs may be appropriate only if all of the following conditions are met:
 1. Administrative or clerical services are integral to a project or activity;
 2. Individuals involved can be specifically identified with the project or activity;
 3. Such costs are explicitly included in the budget; and
 4. The costs are not also recovered as indirect costs.

Carryover

- Any current year Part B Entitlement funds, including current year proportionate share funds, not obligated by the end of the fiscal year (June 30th) will carry over to the next fiscal year. If carryover funds are not spent by the second year they will be forfeited.
- The regular carryover, total carryover, proportionate share current year calculation, proportionate share carryover, and CEIS carryover amounts will show \$0.00 until the district/LEA has an approved prior year FER and creates a budget revision. Once the budget revision has been created, any applicable amounts will display at the top of the budget grid page and may be included in the budget.

Step 1: Select Budget Application

District/LEA: [REDACTED] Year: 2015-2016 ▾

Funding Application: Special Education Part B Entitlement - Grant Summary

<ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▼ Special Education<ul style="list-style-type: none">▼ Special Education Part B Entitlement<ul style="list-style-type: none">▶ Budget Application▶ Payment Request▶ Proportionate Share Carryover Release▶ FER	<ul style="list-style-type: none">Budget Application ShowPayment Request ShowProportionate Share Carryover Release Request ShowFinal Expenditure Report Show <p>DESE Program Contact DESE Fiscal C</p>
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Step 2: Click Create Budget Application

Budget Application [Hide](#)

There are no Budget Applications at this time. [Create Budget Application](#)

Step 3: Enter Part B Entitlement Budgeted Expenditures into the Budget Grid

Using anticipated expenditures for the upcoming school year, complete all required components of the budget grid.

Funds Available:	<u>\$50,040.00</u>	<u>Proportionate Share (1224)</u>		<u>Coordinated Early Intervening Services (CEIS) (1223)</u>
* 2014-2015 Regular Carryover Into 2015-2016:	<u>\$0.00</u>	Current Year Calculation:	\$0.00	Current Year Calculation:
** Total 2014-2015 Carryover Into 2015-2016:	<u>\$0.00</u>	Prior Year Carryover:	\$0.00	Prior Year Carryover:
		Total Available:	\$0.00	Total Available:
		Proportionate Share Guidance	\$0.00	CEIS Guidance
				\$7,823.29

*Regular Carryover includes CEIS Carryover
 **Total Carryover includes CEIS Carryover and Prop Share Carryover

Administration Costs Rate: 0.00 % Restricted Indirect Costs Rate: 0.14 %

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1223 Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Cafeteria								
Administration Costs								
Indirect Costs	Calculate Indirect Costs							0.00
Administration Costs Subtotal								0.00
NCLB Total Distributed From Schoolwide								0.00

Step 4: Save Budget Grid Page

Click the Save button to total and save the budget grid. Click Continue or Save and Continue to be directed to the next page.

Capital Outlay

- The Capital Outlay page is for equipment and capital outlay (non-equipment) expenditures. Equipment is defined as an article of non-expendable, tangible property having a useful life of more than one year and an acquisition cost of \$1,000 or more per unit. Acquisition cost for equipment means the net invoice price of equipment including the cost of any modifications, attachments, accessories or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired. Capital outlay is defined as construction, renovation, purchase of real estate, or purchase of vehicles. The Capital Outlay page only needs to be filled out if applicable.
- All capital outlay costs must have prior approved by the Division through the budget application process.
- Comments areas and estimated purchase, project start, project finish and invoice submission date areas must all be completed if indicated costs for non-equipment purchases are entered.
- At the bottom of the page are links to the Uniform Federal Accessibility Standards, Americans with Disabilities Accessibility Guidelines for Buildings and Facilities, the Davis Bacon Wage Rate Provisions, and the MO Minimum Standards for School Buses.

Equipment Section (if applicable)

Step 1: Select the Area

Select the appropriate function code (1221, 1223, 1224, 2500, and 4000) for the equipment purchase in the Area column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution

Area	Description	Unit Cost	Quantity	Total
<input type="text"/>				
<input type="text"/>				

Step 2: Provide Description of Equipment

Enter a detailed description of the equipment to be purchased in the Description column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution

Area	Description	Unit Cost	Quantity	Total
<input type="text"/>				
<input type="text"/>				

Step 3: Enter the Cost of One Unit

Enter the total cost of one unit of the equipment to be purchased in the Unit Cost column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution

Area	Description	Unit Cost	Quantity	Total
<input type="text"/>				
<input type="text"/>				

Step 4: Enter the Quantity

Enter the number of units of equipment that will be purchased in the Quantity column.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution

Area	Description	Unit Cost	Quantity	Total
<input type="text"/>				
<input type="text"/>				

Step 5: Click Save

The Total column will automatically populate with the total cost for each line item once the Save button is clicked.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section [admin-services/general-federal-guidance](#)

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution

Area	Description	Unit Cost	Quantity	Total
<input type="text"/>				
<input type="text"/>				

Non-Equipment Section (if applicable)

Step 1: Complete Grid for Non-Equipment

Enter the total non-equipment capital outlay costs under 2500 Transportation and Maintenance and/or 4000 Facilities Acquisition and Construction.

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

Definitions:

Construction: The building of a new structure.

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

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

Real Estate: The purchase of a structure or land.

Area	Buses/Vehicle Cost	Construction Cost	Alteration/Renovation Cost	Real Estate Cost	Total Cost
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00

Step 2: Complete Buses/Vehicles Section

Provide a description explaining why the bus is needed and how it will be used. If prorating costs, explain the proration method used to allocate costs. Buses/vehicles purchased that are intended to transport more than ten students must meet the minimum standards for school buses.

Enter the estimated purchase date in the area provided immediately below the comment area. If the estimated purchase date is prior to the substantially approved date of the budget application, the use of Federal funds for this purpose will not be approved.

Buses/Vehicles:

If purchasing a bus or vehicle, briefly describe the bus that will be purchased, why the bus is needed, and how it will be used. If prorating costs, explain the specific cost proration, reasonable, and practical. Any buses /vehicles purchased intended to transport more than 10 students must meet the minimum standards for school buses. The standards

Details specific to Title I in the Administrative Manual located at: <http://dese.mo.gov/quality-schools/federal-programs/federal-legislation-guidance>

More details specific to Special Education Part B are located at: <http://dese.mo.gov/financial-admin-services/special-education-finance>

More details specific to Missouri Preschool Project are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

More details specific to Child Care Development Fund Grant are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

Provide an estimated purchase date: mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for the bus/vehicle purchase will not be approved.

Step 3: Complete Construction/Alteration/Renovation/Real Estate Section

Provide a description of the project, what specific district/LEA building or space will be affected (if applicable), and why this project is necessary and reasonable. For a real estate purchase, briefly describe what will be purchased and the purpose the real estate purchase will serve. If the costs are prorated an explanation of the proration method used must be included.

Enter the estimated project start date, finish date and final invoice submission date. If the date is prior to the substantially approved date, the use of Federal funds for the project will not be approved.

Construction/Alteration/Renovation/Real Estate:

For construction/alteration/renovation/real estate, briefly describe the project and what specific LEA building or space will be affected (if applicable) and why this project is necessary and reasonable. If the costs are prorated, explain the specific cost allocation method used by the LEA to allocate costs. The proration method shall be the facility/item, not on the LEA's incidence rate.

Details specific to Title I in the Administrative Manual located at: <http://dese.mo.gov/quality-schools/federal-programs/federal-legislation-guidance>

More details specific to Special Education Part B are located at: <http://dese.mo.gov/financial-admin-services/special-education-finance>

More details specific to Missouri Preschool Project are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

More details specific to Child Care Development Fund Grant are located at: <http://dese.mo.gov/early-extended-learning/early-learning/missouri-preschool-program>

For Enhancement Grants physical improvement(s) of existing facilities must have a direct relationship to, and effect on instruction in grant-eligible courses in specific occupations detailed limitations on this, and other allowable expenditures can be found in the Vocational-Technical Education Enhancement Grant Administrative Planning Guide, beginning on [account-finance/grants](#).

Provide an estimated project start date mm/dd/yyyy

Provide an estimated project finish date mm/dd/yyyy

Provide an estimated final invoice submission date mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for this project will not be approved.

Step 4: Check Compliance Box and Save

The compliance statement check box must be checked in order for the page to save. Check the box, click Save, then continue to the next page.

I certify to the best of my knowledge, I agree to comply with specific requirements stated above relating to any construction, alteration/renovation, real estate, or bus/vehicle purchases.

The total dollar amounts saved on the Capital Outlay page will automatically populate to the appropriate function/object code area of the Budget Grid page.

Supporting Data

- The MOE adjustment/CEIS calculator is an informational tool to determine how budgeting for CEIS will impact the amount of MOE adjustment (and vice versa) the district/LEA may take. These amounts are not saved or pulled into any other page or report. This section is not required to be completed.
- The information provided in the ECSE section will assist the Division in determining the allocation of ECSE Federal funds for the school year. This section must be completed by all districts/LEAs.

Maintenance of Effort Adjustment/CEIS Tool Section

Step 1: Enter amount of CEIS and/or MOE Adjustment

Districts/LEAs that choose to use Part B funds for CEIS must be aware of how this impacts the amount of funds that may be taken for a MOE adjustment and vice versa. More information regarding the MOE adjustment and CEIS relationship can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/coordinated-early-intervening-services>.

The MOE adjustment/CEIS tool is to assist districts/LEAs in determining how the funds used for CEIS activities and the MOE adjustment affect one another. The amounts in the Actual Amounts column pull or calculate from various sources and cannot be altered. These amounts are displayed to provide information when entering amounts into the two enterable fields under the Projected Amounts column.

Maintenance of Effort Adjustment/CEIS Tool [Hide](#)

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

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

Directions: To determine how the amount of Part B funds budgeted for CEIS will impact the amount of MOE adjustment the district may take (and vice versa), please complete the table below. Enter amounts into the editable cells under "Projected Amounts". The amounts in the "Actual Amount" column are auto filled/calculated fields.

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

	Actual Amount	Projected Amounts
Maximum Amount Available for MOE Adjustment	3848.50	3848.50
Maximum Amount Available for CEIS	32461.82	32461.82
Amount of Part B Funds Budgeted for CEIS (1223)	500.00	
Total Available Amount for MOE Adjustment	3348.50	
Amount of MOE Adjustment LEA is Claiming		
Total Available Amount Remaining to Budget for CEIS (1223)	3348.50	

Calculate

The first enterable field under the Projected Amounts column is the Amount of Funds Budgeted for CEIS. Enter an amount up to the maximum amount available for CEIS into this field to determine how the amount of CEIS funds budgeted will impact the amount that may be taken for the MOE adjustment.

The second enterable field under the Projected Amounts column is the Amount of MOE Adjustment LEA is Claiming field. Enter an amount up to the maximum amount available for MOE adjustment into this field to determine how the amount taken for the MOE adjustment will impact the amount that may be used for CEIS.

Step 2: Click the Calculate button

The amounts available for CEIS and/or the MOE adjustment will display in the table.

Maintenance of Effort Adjustment/CEIS Tool [Hide](#)

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

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

Directions: To determine how the amount of Part B funds budgeted for CEIS will impact the amount of MOE adjustment the district may take (and vice versa), please complete the table below. Enter amounts into the editable cells under "Projected Amounts". The amounts in the "Actual Amount" column are auto filled/calculated fields.

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

	Actual Amount	Projected Amounts
Maximum Amount Available for MOE Adjustment	3848.50	3848.50
Maximum Amount Available for CEIS	32461.82	32461.82
Amount of Part B Funds Budgeted for CEIS (1223)	500.00	600
Total Available Amount for MOE Adjustment	3348.50	3248.50
Amount of MOE Adjustment LEA is Claiming		3000
Total Available Amount Remaining to Budget for CEIS (1223)	3348.50	248.50

Calculate

Early Childhood Special Education (ECSE) Section

Step 1: Click the Yes/No Radio Button

Select whether or not the district/LEA will serve ECSE students within the district/LEA and/or incur ECSE transportation costs in the upcoming school year. If Yes is selected, click Save then continue to the next page.

Early Childhood Special Education (ECSE)

Will your district/LEA serve ECSE students within the district/LEA and/or incur ECSE transportation costs in the upcoming school year?

Yes

No

Step 2: If No, Select Districts/LEAs Providing ECSE

If No is selected in step 1, select which districts/LEAs will be providing services to your district/LEA's ECSE students. To move the selected district to the box on the right, click the arrows pointing right. To unselect a district in the box on the right, select the district and click the arrows pointing left.

Will your district/LEA serve ECSE students within the district/LEA and/or incur ECSE transportation costs in the upcoming school year?

Yes

No

Select which district/LEA(s) may provide services to your ECSE students if needed. Your federal ECSE allocation will be distributed to the selected district/LEA(s).

ADAIR CO. R-I 001090	>>	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		
ALLEN VILLAGE 048909		
ALTA VISTA CHARTER SCH. 048902		
ALTENBURG 48 079078		

Step 3: Save Supporting Data Page

Click Save, then continue to the next page.

Maintenance of Effort (MOE)

About MOE

- Maintenance of Effort (MOE) is the amount of State and/or local money the district/LEA must spend in support of special education. There are two requirements for MOE; the eligibility requirement and the compliance requirement. In order to be eligible for an IDEA Part B grant in the upcoming year, the district/LEA must develop a budget that demonstrates it *intends* to maintain (or increase) the amount of local, or State and local funds, it spends for the education of children with disabilities when compared to the amount it *actually* expended in the most recent fiscal year for which information is available.
- There are four ways districts/LEAs can meet MOE; 1) the total amount of local funds spent on special education expenditures, 2) the amount of local funds spent per child on special education expenditures, 3) the total amount of both State and local funds spent on special education expenditures, and 4) the amount of both State and local funds spent per child on special education expenditures. The district/LEA only has to meet MOE on one of these methods.
- Throughout the year, special education expenditures paid from State, local, and Federal sources must be tracked separately.

Budgeting MOE

- During the budgeting process at the beginning of the year, districts/LEAs should determine what State and/or local funding sources will be used to fund the special education program. Then, the district/LEA must ensure that, depending on how the district/LEA plans to meet MOE, enough is budgeted to meet MOE for eligibility.
- Budgeted MOE must include all special education expenditures paid with State and/or local funds the district/LEA anticipates from July 1 to June 30.
- Special education State and local expenditures must be budgeted separately. Special education expenditures that will be paid with Federal funds must not be included in budgeted MOE.
- The budgeted MOE amount only determines eligibility for the current year Federal grant award. It is not pulled into the Part B FER or compared to the actual MOE amount reported on the Part B FER at the end of the fiscal year.
- Once a district/LEA has met MOE for eligibility, the district/LEA does not need to amend the budgeted MOE if there are changes in expenditures.
- The district/LEA can change the method it uses to meet the MOE eligibility standard from year to year.

MOE Step 1 Child Count:

Step 1: Enter Child Count

Enter the estimated December 1 child count for the upcoming year.

MOE Step 1 – December 1 Child Count	
December 1, 2014 Child Count	480
December 1, 2015 Child Count (estimated)	0

Save

Save & Continue

Print

Step 2: Save MOE Step 1

Click Save, then continue to the next page.

MOE Step 2 State Only Budgeted Expenditures:

Step 1: Enter the Total State Only Budgeted Expenditures

Enter the budgeted amount of anticipated special education expenditures that will be paid with **State only** funding for 2015-16.

2015 - 2016 School Year Budgeted STATE ONLY Expenditures								
Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1280 Early Childhood Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2554 District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2559 Early Childhood Special Education Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Only Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Step 2: Save MOE Step 2

Click the Save button to total and save the State only expenditures, then continue to the next page.

MOE Step 3 Local Only Budgeted Expenditures:

Step 1: Enter the Total Local Only Budgeted Expenditures

Enter the budgeted amount of anticipated special education expenditures that will be paid with **local only** funding for 2015-16.

2015 - 2016 School Year Budgeted **LOCAL ONLY** Expenditures

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1280 Early Childhood Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Special Ed Services to District in State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1932 Tuition, Special Ed Services to District out State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1933 Tuition, Special Ed Services to Private Agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2553 Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2554 District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2559 Early Childhood Special Education Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Only Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Step 2: Save MOE Step 2

Click the Save button to total and save the local only expenditures, then continue to the next page.

MOE Step 4 Adjustment & Exceptions:

Adjustment to Maintenance of Effort Section (if applicable):

- This section can only be completed if the Maximum Amount Allowed for Adjustment to MOE is greater than zero.
- In the event that a district/LEA has an increase in the IDEA Part B entitlement allocation from the prior year to the current year, the district/LEA has the opportunity to reduce the MOE amount by up to 50% of the increase. It is a district/LEA decision regarding the amount of the MOE adjustment to take.
- If the district/LEA takes advantage of the adjustment, any State and/or local funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA). These activities include Title I – improving the academic achievement of the disadvantaged, title II, preparing recruiting and training high quality teachers and principals, Title III, language instruction for limited English proficient and immigrant students, Title IV – 21st century schools, Title V – promoting informed parental choice and innovative programs, Title VI – flexibility and accountability, Title VII, indicant, native Hawaiian, and Alaska native education, and Title VIII – impact aid.
- The district/LEA must keep track of the amount of State and/or local that is being freed up and on which ESEA activities those funds are being spent.
- The MOE Adjustment does not decrease the Part B Allocation amount but instead the amount of State and/or local funds that must be spent on students with disabilities.
- MOE Adjustment must be taken in the year of the increase.
- The MOE Adjustment reduces the MOE total amount for the current year and future years until the district/LEA decides to voluntarily increase the MOE amount.

Step 1: Enter the Adjustment Amount

Enter the adjustment amount that will be used to reduce MOE for State expenditures and/or local expenditures.

Adjustment to Maintenance of Effort Hide	
Adjustment to Maintenance of Effort Calculation	
Current Year Entitlement Allocation	211402.00
Prior Year Entitlement Allocation	203705.00
Increase in Entitlement Allocation	7697.00
50% of Increase	3848.50
CEIS Paid with Part B Entitlement Funds	500.00
Maximum Amount Allowed for Adjustment to MOE	3348.50
Amount of Adjustment to MOE LEA is claiming for STATE expenditures	1000.00
Amount of Adjustment to MOE LEA is claiming for LOCAL expenditures	1000.00
Total Amount of Adjustment to MOE LEA is Claiming	2000.00

Step 2: Enter the Total Amount Expended

Enter the amount of freed up State and/or local funds that will be expended on ESEA program(s).

Elementary and Secondary Education Act (ESEA) Activities	Total Amount Expended
Title I	0.00
Title II	2000.00
Title III	0.00
Title IV	0.00
Title V	0.00
Title VI	0.00
Title VII	0.00
Title VIII	0.00
Total	2000.00

Step 3: Save the Adjustment Amounts

Click the Save button to total and save the adjustment amounts.

Allowable Exceptions to Reduce Maintenance of Effort Section (if applicable):

- There are five allowable exceptions to MOE that a district/LEA can claim when budgeting MOE.
- The district/LEA must compare the expenditures paid with State and/or local funds in the previous year to those expenditures budgeted with State and/or local funds in the current year to determine if an allowable exception can be taken.
- If local funds were used for exceptions, then the reduction will apply to both the local only MOE amounts and State and local MOE amounts. If State funds were used for exceptions, then the reduction will only apply to the State and local MOE amounts.
- The total MOE exception amount reduces the MOE total amount that the district/LEA must meet for the current year and future years until the district/LEA decides to voluntarily increase the MOE amount.
- Districts/LEAs may take the MOE adjustment and MOE exceptions in the same year.
- In each section click Add Exception to report an allowable exception to reduce MOE. Exception 5 is not enterable and can only be reported in the FER.

Exception 1: Voluntary Departure of Special Education Staff

2014-2015 School Year Table

Step 1: Enter Employee's Name

Enter the first and last name of the employee who voluntarily departed.

2014 - 2015 School Year				
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits
<input type="text"/>	Select... ▼	Select... ▼	<input type="text"/>	<input type="text"/>

***District/LEA may be required to submit additional documentation.**

Step 2: Select Employee's Position

Select from the dropdown box the employee's position.

2014 - 2015 School Year					2015 - 2016 School Year						
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	X
*District/LEA may be required to submit additional documentation.					Subtotal: 0.00						

Exception 2

The district/LEA may request a reduction of children with disabilities. The district/LEA will need to explain what services were reduced and how the reduction will result in a decrease in child count.

Step 3: Select Type of Departure

Select from the dropdown box the type of employee's departure.

2014 - 2015 School Year					2015 - 2016 School Year						
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
	Select..	Select... Retired Resigned Dismissal for misconduct/breach of contract Leave of Absence			Select..				Select...		X
*District/LEA may be required to submit additional documentation.										Subtotal:	0.00

Step 4: Enter Employee's FTE

2014 - 2015 School Year				
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits
	Select...	Select...		

*District/LEA may be required to submit additional documentation.

Step 5: Enter Employee's Salary and Benefits

2014 - 2015 School Year				
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits
	Select...	Select...		

*District/LEA may be required to submit additional documentation.

2015-2016 School Year Table

Step 1: Enter Employee's Name

Enter the first and last name of the employee who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired to replace the employee, leave this field blank.

2015 - 2016 School Year						
Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
	Select...			Select...		X

Step 2: Select Employee's Position

Select from the dropdown box the employee's position. If no one was hired to replace the employee, leave this field blank.

2014 - 2015 School Year					2015 - 2016 School Year						
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
	Select..	Select..				Select..			Select..		X
*District/LEA may be required to submit additional documentation.										Subtotal:	0.00
<input type="button" value="Add New Line"/>											

Exception 2: Decrease in enrollment of children with disabilities.
The district/LEA must tie the decrease of children to specific expenditure reductions. If the district/LEA needs to explain what services were reduced/consolidated due to decrease in child count.

Step 3: Enter Employee's FTE

If no one was hired to replace the employee, leave this field blank.

2015 - 2016 School Year						
Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
	Select..			Select..		X

Step 4: Enter Employee's Salary and Benefits

If no one was hired to replace the employee, leave this field blank.

2015 - 2016 School Year						
Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
	Select..			Select..		X

Step 5: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the employee's salary and benefits in 2014-15 were paid with State or local funding.

2014 - 2015 School Year					2015 - 2016 School Year						
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits	Expenditure Type	Amount of Reduction	Del
	Select..	Select..				Select..			Select..		X
*District/LEA may be required to submit additional documentation.										Subtotal:	0.00
<input type="button" value="Add New Line"/>											

Step 7: Save Exception 1

Click the Save button to total and save the exception.

Step 6: Add New Line

Click Add New Line button if there are multiple employees to report.

Exception 2: Decrease in enrollment of children with disabilities.

District/LEAs will only be able to complete the information for this exception if there has been a decrease in child count from the prior year to the current year estimated count.

Step 1: Describe Service Reduced/Consolidated

Enter in the text box the service that was reduced or consolidated due to a decrease in child count.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... <input type="button" value="v"/>	<input type="text"/>	<input type="button" value="X"/>

*District/LEA may be required to submit additional documentation. Subtotal: 0.00

Step 2: Enter the Amount of the Service in 2014-2015

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... <input type="button" value="v"/>	<input type="text"/>	<input type="button" value="X"/>

*District/LEA may be required to submit additional documentation. Subtotal: 0.00

Step 3: Enter the Amount of the Service in 2015-2016

If there were no services in 2015-15, leave this field blank.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... <input type="button" value="v"/>	<input type="text"/>	<input type="button" value="X"/>

*District/LEA may be required to submit additional documentation. Subtotal: 0.00

Step 4: Select the Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the service in 2014-15 was paid with State or local funding.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction	Del
<input type="text"/>	<input type="text"/>	<input type="text"/>	<div style="border: 2px solid red; padding: 2px;">Select... State Local</div>	<input type="text"/>	<input type="button" value="X"/>
*District/LEA may be required to submit additional documentation.				Subtotal:	0.00
<input type="button" value="Add New Line"/>					

Step 5: Save Exception 2

Click the Save button to total and save the exception.

Step 6: Add New Line

Click Add New Line button if there are multiple services to report.

Exception 3: Termination of a costly obligation for a specific child.

Step 1: Select Reason Service was Terminated

Select from the dropdown box the reason the service was terminated.

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del	
<div style="border: 2px solid red; padding: 2px;">Select... Left Jurisdiction Age of No FAPE No longer needed</div>	<input type="text"/>	<div style="border: 2px solid red; padding: 2px;">Select... ▼</div>	<input type="text"/>	<input type="button" value="X"/>	
*District/LEA may be required to submit additional documentation.				Subtotal:	0.00
<input type="button" value="Add New Line"/>					

Step 2: Enter a Description of the Service

Enter in the text box a description of the terminated service.

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del	
<div style="border: 2px solid red; padding: 2px;">Select... ▼</div>	<div style="border: 2px solid red; padding: 2px;"><input type="text"/></div>	<div style="border: 2px solid red; padding: 2px;">Select... ▼</div>	<input type="text"/>	<input type="button" value="X"/>	
*District/LEA may be required to submit additional documentation.				Subtotal:	0.00
<input type="button" value="Add New Line"/>					

Step 3: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the service in 2014-15 was paid with State or local funding.

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
Select...		Select... State Local		X
*District/LEA may be required to submit additional documentation.			Subtotal:	0.00
<input type="button" value="Add New Line"/>				

Step 4: Enter the Amount of the Reduction

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction	Del
Select...		Select...		X
*District/LEA may be required to submit additional documentation.			Subtotal:	0.00
<input type="button" value="Add New Line"/>				

Step 5: Save Exception 3

Click the Save button to total and save the exception.

Step 6: Add New Line

Click Add New Line button if there are multiple services to report.

Exception 4: Termination of long-term purchase.

Step 1: Enter Description of Long-Term Purchase

Enter in the text box the description of the long-term purchase for which the district/LEA is no longer paying.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount	Del	
	Select...		X	
*District/LEA may be required to submit additional documentation.			Subtotal:	0.00
<input type="button" value="Add New Line"/>				

Step 2: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the long-term purchase in 2014-15 was paid with State or local funding.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount	Del
<input type="text"/>	Select... State Local	<input type="text"/>	X
*District/LEA may be required to submit additional documentation.		Subtotal:	0.00
<input type="button" value="Add New Line"/>			

Step 3: Enter Amount of Long-Term Purchase in 2014-2015

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount	Del
<input type="text"/>	Select... ▼	<input type="text"/>	X
*District/LEA may be required to submit additional documentation.		Subtotal:	0.00
<input type="button" value="Add New Line"/>			

Step 4: Save Exception 4

Click the Save button to total and save the exception.

Step 5: Add New Line

Click Add New Line button if there are multiple services to report.

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

The HNF amount is grayed out and is not enterable on the budget application. This amount can only be reported in the FER since the amount of HNF Federal the district/LEA may receive in 2015-16 is unknown at the time of the budget.

MOE Step 5 MOE Calculations:

MOE Calculations Information

- To test whether or not the district/LEA has met the MOE eligibility requirement, the system will calculate the amounts budgeted in the State only and local only grids to determine if the district/LEA met MOE on one of the four methods. For each of the four methods, the system will compare the amount budgeted to the amount reported as expended in the most recent fiscal year for which information is available. For example, the 2015-16 budgeted MOE amount will be compared to the 2013-14 actual spent MOE amount.
- This is a view only page that can only be changed by adjusting amounts in Steps 1-4.
- Previous MOE Calculations table will display previous years MOE calculations.
- Current Year MOE Calculations table will display 2013-2014 MOE expenditure amounts and 2015-2016 MOE budgeted amounts.
- The district/LEA must meet MOE in at least one category in order to be eligible for the Federal Part B grant award in 2015-16.

Previous MOE Calculations table:

Previous MOE Calculations					
Year	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
2013-2014	N/A	N/A	793832.99	N/A	5794.40

[View All Prior Year MOE Calculations](#)

Example of Current Year MOE Calculations table without any adjustments or exceptions:

Current Year MOE Calculations					
	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
2013 - 2014 MOE Amount	N/A	N/A	793832.99	N/A	5794.40
MOE Amount Needed for Eligibility	N/A	N/A	793832.99	N/A	5794.40
2015 - 2016 MOE Budgeted Amount	350000.00	405000.00	755000.00	3115.38	5807.69
MOE Increase/Decrease	N/A	N/A	-38832.99	N/A	13.29
MOE must indicate "MET" in at least one category	N/A	N/A	Not Met	N/A	Met

Example of Current Year MOE Calculations table with any adjustments or exceptions:

Current Year MOE Calculations					
	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
2013 - 2014 MOE Amount	N/A	N/A	793832.99	N/A	5794.40
MOE Adjustment Amount	1000.00	2000.00	3000.00	14.60	21.90
MOE Exceptions Amount	1376.00	3000.00	4376.00	21.90	31.94
MOE Amount Needed for Eligibility	N/A	N/A	786456.99	N/A	5740.56
2015 - 2016 MOE Budgeted Amount	350000.00	405000.00	755000.00	3115.38	5807.69
MOE Increase/Decrease	N/A	N/A	-31456.99	N/A	67.13
MOE must indicate "MET" in at least one category	N/A	N/A	Not Met	N/A	Met

Submittal and Approval

Step 1: Agree to Assurances

Before the budget application can be submitted the district/LEA must read the Core Assurances and Grant Specific Assurances and agree to both of them by clicking on the link and then clicking on the Agree to Assurances button. Click Close to return to the Submittal/Approval page. The Department does not require board approval on core assurances unless the district/LEA has a specific policy requiring the district/LEA to obtain prior approval from the board.

Core Assurances	Click link to view and agree to assurances.
Grant Specific Assurances	Click link to view and agree to assurances
Substantially Approved	

Substantially Approved Date:

Core Assurances	Click link to view and agree to assurances.
Grant Specific Assurances	Click link to view and agree to assurances
Substantially Approved	

Substantially Approved Date:

Step 2: Check for any Edits

The district/LEA can only submit the budget application if hard errors do not exist.

Click the Edits button (if applicable) to see if changes are necessary. If hard errors exist, the user will need to return to the appropriate page to correct the errors before they can submit the budget. Hard errors are indicated with an "E" in the Edit Message. The budget application can be submitted if warnings indicated with a "W" are only displaying as edits.

	Edit Message	Return Code	Reason Code
1	E Grand Total cannot exceed Total Funds Available	-10	307
2	E The total budgeted exceeds the total available for budgeting. Special Educati Budget	-10	327

Step 3: Submit Application

After all hard errors have been corrected click the Submit button.

Core Assurances	Click link to view and agree to assurances.
Grant Specific Assurances	Click link to view and agree to assurances
Substantially Approved	

Substantially Approved Date:

Note: If the submit date is before July 1, the substantially approved date automatically sets to July 1. The district/LEA may not begin obligating Part B Entitlement funds prior to the substantially approved date.

Step 4: Receive Approval/Disapproval Notification

The district/LEA will receive an automated email from the Department indicating if the application was approved or disapproved. The email will be sent to the special education contact listed on Core Data Screen 3. Please note that the Department cannot change to whom this information is sent.

District/LEA must ensure that contact information as reported in August Cycle Core Data Screen 3 is accurate and up-to-date. If the budget application is disapproved, log back in to make necessary corrections and resubmit.

SECTION III
REVISING THE
BUDGET APPLICATION

Budget Revision

- Budget revisions must be completed by April 30th each year.

To revise the Part B budget application, access the budget application as described in Section I of this guide.

Step 1: Select Create Revision

If a budget revision is necessary, click the Create Revision link under Budget Application on the Grant Summary page.



The screenshot shows a web interface for a budget application. At the top, there is a header bar with the text "Budget Application [Hide](#)" on the left and "Opens: 6/1/2015 Closes: 5/1/2016" on the right. Below the header, there is a table with three columns: "Version", "Status", and "Activity Log". The "Create Revision" link is located in the top right corner of the table area and is highlighted with a red rectangular box.

Step 2: Revise the Budget Application

Update the budget application pages where needed using the steps in Section II of this guide.

Step 3: Compare Budget Grids

Compare changes made in revised budget grid to the last approved budget grid by clicking on the Compare Budget Grids button. This will bring up the grid comparison report which displays both the **unapproved** budget revision and the last approved budget. **Cells marked with an * denote changes made.**

Funding Application:	Special Education Part B Entitlement							
Version:	REVISION 1 (Approved) vs. REVISION 2							
REVISION 1 Funds Available:	\$0.00							
REVISION 2 Funds Available:	\$0.00							
Administration Costs Rate:	0.00 %							
Restricted Indirect Cost Rate:	5.06 %							
Amount Paid to Date:	\$27,777.92							
Pending Payment Amount:	\$0.00							
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
Program Costs								
1221 Special Education and Related Services	\$37,630.00 \$37,630.00	\$20,666.64 \$20,666.64	\$11,648.36 \$11,648.36	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,945.00 \$69,945.00
1223 Coordinated Early Intervening Services	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
1224 Proportionate Share Services	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
1931 Tuition, Special Education Program Within State	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
2200 Professional Development	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
2500 Transportation and Maintenance	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
4000 Facilities Acquisition and Construction	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
Program Costs Subtotal	\$37,630.00 \$37,630.00	\$20,666.64 \$20,666.64	\$11,648.36 \$11,648.36	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,945.00 \$69,945.00
Administrative Costs								
Indirect Costs								\$0.00 \$0.00
Administration Costs Subtotal								\$0.00 \$0.00
Grand Total	\$37,630.00 \$37,630.00	\$20,666.64 \$20,666.64	\$11,648.36 \$11,648.36	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,945.00 \$69,945.00

An asterisk (*) indicates change between the current and the last approved budget. The last approved budget is indicated in bold font.

Step 4: Submit Application

After all hard errors have been corrected click the Submit button.