

IDEA SECTION 611 PART B ENTITLEMENT

ePeGS FY16 FINAL EXPENDITURE REPORT (FER) Guide



Division of Financial and Administrative 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 Final Expenditure Report (FER). While each section of the guide includes information to consider when completing the FER, 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 Budget Application Guide

ePeGS Payment Request Guide

ePeGS Proportionate Share Carryover Release Request 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 Contact 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 & 115

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SECTION I
ACCESSING &
CREATING THE
FINAL EXPENDITURE
REPORT

Final Expenditure Report Information

- The Part B FER is due September 30th each year.
- Districts/LEAs may not complete the FER unless they have an approved Part B budget application for the same fiscal year.
- Districts/LEAs that have budgeted funds in the Schoolwide Pool and have an approved budget will need to complete their Part B FER before completing their Elementary and Secondary Education Act (ESEA) Consolidated FER.
- The FER can be used to request final payment of Part B funds that have not already been requested by the district/LEA. The final payment will be paid in the next monthly school payment after DESE approval of the FER.
- If the FER is not submitted by the due date, the district/LEA's current year (FY17) Part B funding will be placed on hold.
- FER revisions will not be allowed unless there is a documented audit or DESE finding(s). Other reasons (self-monitoring) may be considered at the discretion of the Special Education Finance staff.
- If a district/LEA needs to revise the FER, they must submit, in writing to the Special Education Finance Section, an explanation of why the FER revision is necessary along with documentation to support the revision.
- Once the FER is approved, any carryover/proportionate share funds the district/LEA might have will display in the next fiscal year. These amounts will be available on the Current Funds Available page or by creating a revision to the budget application.

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, and then click Login.

Note: ePeGS Security Form must be completed for district/LEA user to access the 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.

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.

Step2: 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:

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

District/LEA:

Funding Application: Menu

<ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▶ Special Education▶ Teacher Quality & Urban Education▶ DESE Supervisor Approval▶ Awaiting Approval▶ ESEA MOE	<ul style="list-style-type: none">Career Education ShowSchool Improvement ShowSpecial Education ShowTeacher Quality & Urban Education Show
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Step 5: Select Special Education Part B Entitlement



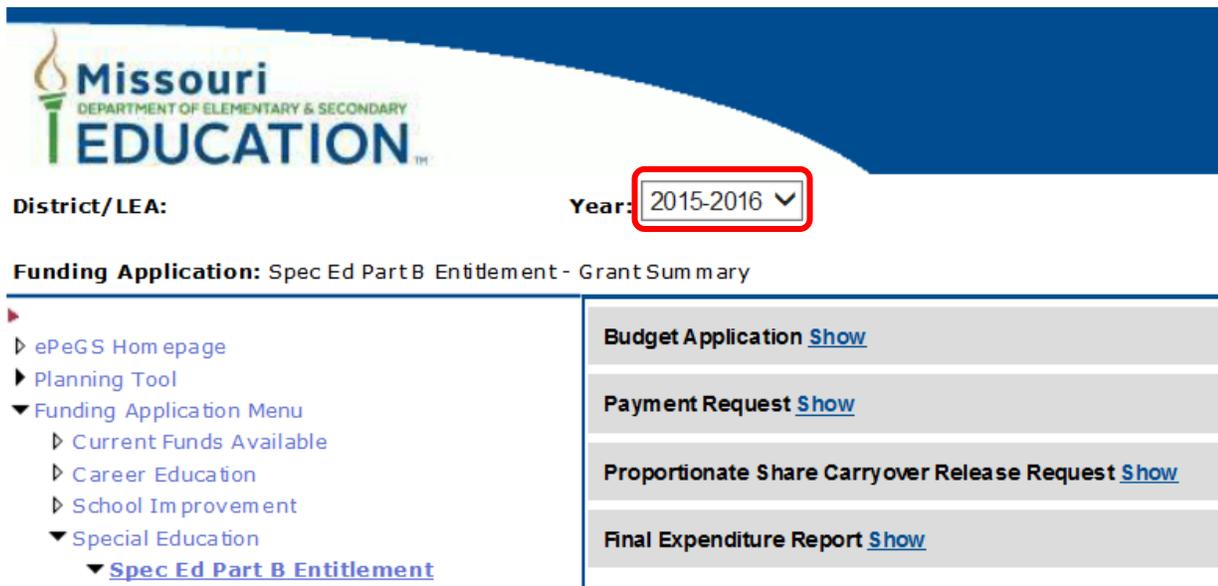
District/LEA:

Funding Application: Menu

<ul style="list-style-type: none">▶ ePeGS Homepage▶ Planning Tool▼ Funding Application Menu<ul style="list-style-type: none">▶ Current Funds Available▶ Career Education▶ School Improvement▶ Special Education▶ Teacher Quality & Urban Education▶ DESE Supervisor Approval	<ul style="list-style-type: none">Career Education ShowSchool Improvement ShowSpecial Education Hide• Special Education Part B EntitlementTeacher Quality & Urban Education Show
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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 page.



Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

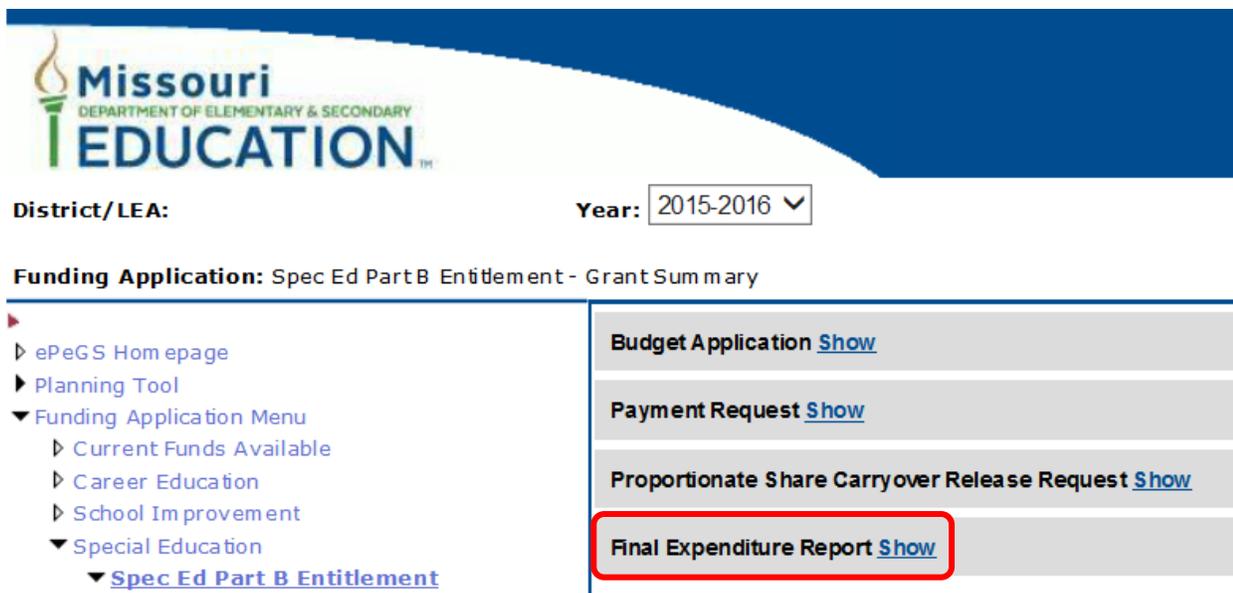
District/LEA: Year: **2015-2016** ▼

Funding Application: Spec Ed Part B Entitlement - Grant Summary

- ▶ ePeGS Home page
- ▶ Planning Tool
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ Career Education
 - ▶ School Improvement
 - ▼ Special Education
 - ▼ **Spec Ed Part B Entitlement**

Budget Application Show
Payment Request Show
Proportionate Share Carryover Release Request Show
Final Expenditure Report Show

Step 7: Select Final Expenditure Report



Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION

District/LEA: Year: 2015-2016 ▼

Funding Application: Spec Ed Part B Entitlement - Grant Summary

- ▶ ePeGS Home page
- ▶ Planning Tool
- ▼ Funding Application Menu
 - ▶ Current Funds Available
 - ▶ Career Education
 - ▶ School Improvement
 - ▼ Special Education
 - ▼ **Spec Ed Part B Entitlement**

Budget Application Show
Payment Request Show
Proportionate Share Carryover Release Request Show
Final Expenditure Report Show

Step 8: Click Create FER

Final Expenditure Report [Hide](#)

There are no Final Expenditure Reports at this time. [Create FER](#)

SECTION II
COMPLETING THE
FER GRID

FER Grid Information

- Only 2015-2016 special education expenditures paid with Federal Part B funds from the time the FY16 budget application was submitted to September 30, 2016 should be reported in the FER grid.
- The total amount entered in the FER grid, including indirect costs, may not exceed the total funds available amount.
- A 10% variance in the FER grid amount compared to the budgeted amount for FY16 is allowed for each object code (column) total. To calculate the 10% variance, take the total amount budgeted in the budget grid and multiply by 10%. This is the calculated amount that each object code (column) total on the FER grid can be increased from the original budgeted column total. If any object code (column) totals being reported exceed the calculated 10% variance, a budget revision must be created and approved prior to submitting the FER.
- Expenditures reported in each function code in the grid must match or be cross-walked to the district/LEA's general ledger. Do not round expenditures reported in the FER grid.
- Expenditures reported in the FER grid possibly will not match the ASBR due to the way expenditures can be categorized. For example, expenditures associated with speech services to students with disabilities may be claimed as 1221 or 2152 in the ASBR, but must be claimed as 1221 in the FER grid.
- Coordinated Early Intervening Service (CEIS) expenditures paid with Part B funds must be entered under 1223 in the FER grid. The CEIS verification will need to be completed on the Supporting Data page of the FER.
- Proportionate share expenditures must be entered under 1224 in the FER grid. Data to calculate the amount of proportionate share carryover and next year's calculation will be entered on the Supporting Data page of the FER.
- Any current year proportionate share funds not expended must be carried over to the next fiscal year and cannot be included on the FER grid.

Step 1: Complete the FER GRID

Expenditures can only be entered on the FER grid where funds have been budgeted in the last approved budget application for the same fiscal year. These amounts will appear in the top portion of each cell on the FER grid. Enter the actual amount of Federal special education Part B funds expended in the lower portion of each cell.

	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	18845.00 0.00	213500.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	232345.00 0.00
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
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
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	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	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	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
2500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administration Costs								
Indirect Costs	Calculate Indirect Costs							0.00 0.00
Administration Costs Subtotal								0.00 0.00
GRAND TOTAL	18845.00 0.00	213500.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	232345.00 0.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Step 2: Calculate Indirect Costs (if applicable)

To determine the amount of indirect cost that can be claimed, click on the Calculate Indirect Cost button. The maximum amount of indirect funds will display next to the button. The district/LEA may enter any expenditure up to the maximum amount in the Indirect Cost cell. Indirect costs claimed on the FER must be budgeted in the budget application.

Administration Costs								
Indirect Costs	<input type="button" value="Calculate Indirect Costs"/> 128.07						0.00	
							0.00	
Administration Costs Subtotal								0.00
GRAND TOTAL	24354.00	0.00	0.00	0.00	0.00	0.00	24354.00	
	22869.87	0.00	0.00	0.00	0.00	0.00	22869.87	
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Step 3: Agree to the Assurances and Save FER Grid Page

Click the assurances check box and Save button to total and save the FER grid. This will calculate the Final Payment Amount, if any, for 2015-16 Part B funds. Click Continue or Save and Continue to be directed to the next page.

GRAND TOTAL	18845.00	213500.00	0.00	0.00	0.00	0.00	0.00	232345.00
	18845.00	213500.00	0.00	0.00	0.00	0.00	0.00	232345.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Final Payment Amount 48,322.60

District/LEA Comments:

DESE Comments:

By submitting this Final Expenditure Report, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. In addition, I certify that the Federal funds requested have been spent and are being requested on a reimbursement basis in accordance with the Cash Management Improvement Act (2 CFR Part 200.305) for the purpose and condition of the grant or agreement.

SECTION III
COMPLETING THE
SUPPORTING DATA
PAGE

Coordinated Early Intervening Services (CEIS) Section

- Up to 15% of Part B Entitlement funds may be used to provide Coordinated Early Intervening Services (CEIS) to students who did not have an IEP in 2015-16, but needed support to succeed in the general education classroom. It is the district/LEA's decision as to whether or not to spend funds for CEIS in function code 1223, as long as the district/LEA does not have a finding of significant disproportionality from the Office of Special Education.
- 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.
- Districts/LEAs using Part B funds to provide CEIS must report the activity expenditure details on the CEIS Reporting Verification form on the Supporting Data page of the FER.
- **All** districts/LEAs must report the number of students who received CEIS using Part B funds during the year and the number of students who had IEPs during the 2015-16 year and received CEIS using Part B funds anytime in the past two years on the Supporting Data page of the FER.
- More information about CEIS can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/coordinated-early-intervening-services>.

Step 1: Select Yes/No Radio Button

Select whether or not the district/LEA used Part B funds for CEIS expenditures in the 2015-16 school year.

Did LEA expend Part B funds for Coordinated Early Intervening Services (CEIS)	<input type="radio"/> Yes <input checked="" type="radio"/> No
Students who received Coordinated Early Intervening Services	

Step 2: Enter the Number of CEIS Students

Enter the number of students who received CEIS using Part B funds in the 2015-16 school year. Enter the number of students who had IEPs during the 2015-16 year and received CEIS using Part B funds anytime in the past two years.

Did LEA expend Part B funds for Coordinated Early Intervening Services (CEIS)	<input type="radio"/> Yes <input checked="" type="radio"/> No
Students who received Coordinated Early Intervening Services	
Unduplicated number of students who received Coordinated Early Intervening Services using IDEA Part B Funds at any point during this school year (if none, enter 0)	<input type="text" value="0"/>
Of the students who had IEPs during this school year, report the number that had received CEIS using IDEA funds anytime in the past two school years	<input type="text" value="0"/>
<input type="button" value="Save"/>	

Step 3: Complete the CEIS Reporting Verification Form (if applicable)

If the district/LEA used Part B funds to provide CEIS during the current school year, the CEIS Reporting Verification form must be completed. Click on the CEIS Reporting Verification link to open the popup window and complete the CEIS Reporting Verification form.

Did LEA expend Part B funds for Coordinated Early Intervening Services (CEIS) Yes No

[CEIS Guidance](#)

Complete the [CEIS Reporting Verification](#) form to indicate how Part B funds were expended for CEIS

Students who received Coordinated Early Intervening Services

Unduplicated number of students who received Coordinated Early Intervening Services using IDEA Part B Funds at any point during this school year (if none, enter 0)

Of the students who had IEPs during this school year, report the number that had received CEIS using IDEA funds anytime in the past two school years

Based on CEIS expenditures entered on the FER grid, the first section displays a summary of CEIS calculation amounts and funds expended in subsequent sections of the CEIS reporting verification form.

CEIS Current Year Calculation	\$	<input type="text" value="140,979.06"/>
CEIS Prior Year Carryover	\$	<input type="text" value="0.00"/>
CEIS Total Available	\$	<input type="text" value="140,979.06"/>
Total Part B funds expended on CEIS under function code 1223	\$	<input type="text" value="75,000.00"/>
Total Amount of CEIS Funds Expended on Professional Development (PD)	\$	<input type="text" value="50,000.00"/>
Total Amount of CEIS Funds Expended on Educational / Behavioral Evaluations, Services or Supports	\$	<input type="text" value="25,000.00"/>
Total CEIS Expenditures	\$	<input type="text" value="75,000.00"/>

Step 4: Complete the Professional Development Activity Section (if applicable)

Click Add a Professional Development Activity link to add activities.

Professional Development Activity

[Add a Professional Development Activity](#)

Educational / Behavioral Evaluation, Services or Supports Activity

[Add a Educational / Behavioral Activity](#)

Check all the boxes that identify the group(s) who benefited from the activity.

Group(s) Benefiting from Professional Development Activity: (Check all that apply. At least one must be checked.)

<input type="checkbox"/> Asian	<input type="checkbox"/> Indian
<input type="checkbox"/> Black	<input type="checkbox"/> White
<input type="checkbox"/> Hispanic	<input type="checkbox"/> Hawaiian or Pacific Islander

Click Save Section.

Step 5: Complete the Educational/Behavioral Evaluation, Services or Supports Activity Section (if applicable)

Click Add a Educational/Behavioral Activity link to add activities.

Professional Development Activity

[Add a Professional Development Activity](#)

Educational / Behavioral Evaluation, Services or Supports Activity

[Add a Educational / Behavioral Activity](#)

Enter the date (mm/dd/yyyy) the activity occurred and the amount of CEIS funds expended for that activity.

Educational / Behavioral Evaluation, Services or Supports Activity

[Add a Educational / Behavioral Activity](#)

Enter the date the Educational / Behavioral Evaluation, Services or Supports Activity Occurred	<input type="text"/>	
Enter the Amount of CEIS Funds Expended on Educational / Behavioral Evaluation, Services or Support Activities	\$	0.00

Funding Type:
Must check 1

- New Acti
- Expande (Supplemen

Indicate the funding type for the educational/behavioral activity.

Funding Type:
Must check 1 below:

- New Activity
- Expanded Activity Paid with CEIS Funds (Supplementing)
- Activity Previously Paid With Other Funds (Supplanting)

Check all the boxes that identify who provided the activity. If using "Other", the position of the participant must be entered in the text box.

Identify who provided the Educational / Behavioral Evaluations, Services or Supports Activity				
General Education Teacher(s)	General Education Administrator(s)	Special Education Teacher(s)	Special Education Administrator(s)	Other(s):
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The district/LEA must indicate the number of Non IEP and IEP students who benefited from the activity, by grade level. IEP students are not eligible to receive CEIS so the number of IEP students should always be zero.

Enter the number of Non IEP and IEP students who benefited from the Educational / Behavioral Evaluations, Services and Supports Activity														
	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
# of Non IEP students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
# of IEP students	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Check all the boxes that identify the group(s) who benefited from the activity.

Group(s) Benefiting from Educational / Behavioral Evaluations, Services or Supports Activity: (Check all that apply. At least one must be checked.)	
<input type="checkbox"/> Asian	<input type="checkbox"/> Indian
<input type="checkbox"/> Black	<input type="checkbox"/> White
<input type="checkbox"/> Hispanic	<input type="checkbox"/> Hawaiian or Pacific Islander

Click Save Section.

Step 6: Save All and Return to Supporting Data Page

Click Save All button, then click Supporting Data Page to return to the Supporting Data page.

Proportionate Share Section

- 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.
- More information about proportionate share can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>.

Proportionate Share Available in 2015-2016 Section:

The current year proportionate share and carryover amounts are displayed in this section. Proportionate share carryover funds must be spent before current year proportionate share funds are spent. There is nothing for the district/LEA to complete in this section.

Proportionate Share Available in 2015-2016

Current year Proportionate Share	3529.51
Carryover from prior year	5042.08
Total Proportionate Share available	8571.59

Proportionate Share Expended and Released in 2015-2016 Section:

Step 1: Enter Amount of Released Proportionate Share Carryover Funds (if applicable)

The amount displayed in the “Part B funds expended on Proportionate Share under function code 1224” cell is pulled from the total amount entered in function code 1224 on the FER Grid. If this amount is less than the “Carryover from prior year” amount in the Proportionate Share Available in 2015-2016 section, the district/LEA should have requested to release the unspent funds by submitting a proportionate share carryover release request in ePeGs. These requests are due March 1st every year. If the district/LEA was approved by DESE to release proportionate share carryover funds, the total amount of carryover funds released must be entered in the “Amount of Released Proportionate Share Carryover Funds” cell.

Step 2: Check Box to Forfeit Proportionate Share Funds (if applicable)

If the amount entered in the “Amount of Released Proportionate Share Carryover Funds” cell added with the “Part B funds expended on Proportionate Share under function code 1224” amount is less than the “Carryover from prior year” amount in the Proportionate Share Available in 2015-2016 section, an amount will be displayed in the “Forfeit amount of Proportionate Share Carryover” cell. If proportionate share carryover funds are forfeited, the district/LEA must check the “The LEA agrees to forfeit Proportionate Share carryover funds” checkbox. Click Save.

Proportionate Share Expended and Released in 2015-2016	
Part B funds expended on Proportionate Share under function code 1224	3000.00
Amount of Released Proportionate Share Carryover Funds	0.00
Forfeit amount of Proportionate Share Carryover	2042.08
<input type="checkbox"/> The LEA agrees to forfeit Proportionate Share carryover funds.	
Proportionate Share Carryover to next fiscal year	3529.51

Proportionate Share Calculation 2016-2017 Section:

The “Proportionate Share Calculation 2016-2017” section calculates the amount of proportionate share funds that must be obligated in the 2016-2017 school year based on the data included in this section.

Step 1: Enter the Number of Private/Home Schooled Children Eligible

The “Eligible Private School Children with Disabilities in Private Schools in the District’s Boundaries 2015-2016” section identifies the number of eligible private/parochial/home school students, both served and not served, in the 2015-2016 school year. Children in for-profit schools should NOT be used in the calculation of proportionate share.

- Private and home schooled eligible and served children (ages 5-21) as of December 1: This count is populated from the MOSIS December Student Core/Core Data Screen 11 (December 1 Child Count) using the educational environment of “2100-Parentally Placed Private.” The count only includes private school and home schooled children eligible and served with an educational environment code of 2100 as of December 1 each year. Districts are not able to change this data in the FER. Any changes necessary need to be made through MOSIS.
- Private and home schooled eligible and served children (ages 5-21) AFTER December 1: Enter the number of private and/or home schooled children that were eligible and served and not included in the December 1 count above.
- Private schooled children eligible but not served (ages 5-21): Enter the number of children in private/parochial schools who were identified for special education services, but did not receive these services during the 2015-16 school year (e.g. declined services).
- Home schooled eligible children but not served (ages 5-21): Entered the number of children being home schooled who were identified for special education, but did not received these services during the 2015-16 school year.
- Total eligible private school children with disabilities: This count automatically calculates based on the data entered in the previous fields.

Proportionate Share Calculation 2016-2017 [Hide](#)

* Children attending for-profit private schools should not be included in the "Eligible Private School Children with Disabilities in Private Schools in the District's Boundaries" counts.

Eligible Private School Children with Disabilities in Private Schools in the District's Boundaries 2015-2016

Private and home schooled eligible and served children (ages 5-21) as of December 1	0
Private and home schooled eligible and served children (ages 5-21) AFTER December 1	0
Private schooled children eligible but not served (ages 5-21)	0
Home schooled children eligible but not served (ages 5-21)	0
Total Eligible Private School Children with Disabilities	0

Step 2: Enter the Number of Public Children Eligible but Not Served

The "Eligible Public School Children with Disabilities 2015-2016" section identifies the number of eligible public school students, both served and not served, in the 2015-16 school year.

- Public school eligible and served children (ages 5-21): This count is populated from Core Data. It includes public school children eligible and served based on students coded in Core Data from Screen 11. If this count is not accurate, the district/LEA must correct the December cycle in Core Data.
- Public school children eligible but not served (ages 5-21): Enter the number of children in public schools who were identified for special education services, but did not receive these services during the 2015-16 school year (e.g. decline services).
- Total eligible public school children with disabilities: This count automatically calculates based on the data entered in the previous fields.
- Total eligible private and public school children with disabilities: This count automatically calculates based on the data entered in the previous fields. It indicates all students eligible for special education services.
- Proportion Private: Public + Private: This percentage automatically calculates based on the data entered in the previous fields. It indicates the percentage of Part B funds that must be obligated for proportionate share services in 2016-17.

Eligible Public School Children with Disabilities 2015-2016

Public school children eligible and served (ages 5-21)	197
Public school children eligible but not served (ages 5-21)	0
Total Eligible Public School Children	197
Total Eligible Private and Public School Children with Disabilities	201
Proportion Private: Public + Private	1.99%

Step 3: Save Supporting Data Page

After clicking Save, the proportionate share calculation for next fiscal year and the proportionate share carryover will calculate. If the district/LEA's proportionate share calculation for 2016-17 displaying on this page is different than the proportionate share amount already budgeted on the 2016-17 budget application and/or if the district/LEA has a proportionate share carryover amount, a 2016-17 budget revision must be completed to budget the "Total to be expended next fiscal year" amount once the FER has been approved.

Total Part B Funds to be Expended in 2016-2017

Part B Flow-through Allocation	375480.00
Proportionate Share Calculation Next Fiscal Year	7472.05
Proportionate Share Prior Year Carryover 2015-2016	3529.51
Total to be expended next fiscal year	11001.56

SECTION IV
COMPLETING THE
MAINTENANCE OF EFFORT (MOE) STEPS

MOE Information

About MOE

- Maintenance of Effort (MOE) is the amount of local, or State and local funds the district/LEA must spend in support of special education. There are two components to MOE, the eligibility standard and the compliance standard. The eligibility standard indicates a district/LEA must budget at least the same amount or more for special education as the district/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 district/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.
- There are four ways districts/LEAs can meet the MOE eligibility and compliance requirements; 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.
- The district/LEA can change the method it uses to meet MOE from year to year.
- Throughout the year, special education expenditures paid from State, local, and Federal sources must be tracked separately so the correct amount of MOE can be reported.
- More information about MOE can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.

Reporting MOE

- Districts/LEAs must include all special education expenditures paid with State and/or local funds the district/LEA expended from July 1 to June 30 in MOE to determine whether or not the MOE compliance requirement has been met.
- Special education State and local expenditures must be reported separately.
- Special education expenditures paid with Federal funds (e.g. Federal Part B, Federal ECSE, Federal HNF, Medicaid) and local tax effort bill back cannot be included in the MOE.
- Early Childhood Special Education (ECSE) expenditures paid with State funds must be reported on the State Only MOE grid. It is important to ensure that ECSE expenditures paid with Federal funds are not reported in MOE. If the district/LEA has any ECSE expenditures paid with local funds, these expenditures must be reported on the Local Only MOE grid.

Step 3: Transportation and Maintenance

Enter any prorated transportation and maintenance costs for special education students displayed in the ASBR grid under 2551, 2556, or 2557 in the 2500 function code row.

20: Reported 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	277499.21	201131.00	120737.82	90018.73	6836.02	0.00	0.00	696222.78
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
1280 Early Childhood Special Education	30450.00	17580.00	8052.70	69037.25	446.73	0.00	0.00	125566.68
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
2210 Improvement of Instruction Services	95885.00	0.00	19653.04	28578.56	2521.04	0.00	0.00	146637.64
2214 Professional Development	360.00	0.00	57.44	33492.49	3670.24	0.00	0.00	37580.17
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	9000.00	1435.56	2534.26	3190.48	0.00	0.00	16160.30
2559 Early Childhood Special Education	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	934734.09	0.00	934734.09
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Step 4: Save MOE Step 1

Click the Save button to total and save the 2500 expenditures, then continue to the next page.

MOE Step 2 State Only Expenditures:

Step 1: Enter the Total **State Only** Expenditures

Enter the special education expenditures that were paid with **State** funding only.

2015 - 2016 School Year Actual **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 ECSE 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 Expenditures:

Step 1: Enter the Total **Local Only** Expenditures

Enter the special education expenditures that were paid with **local** funding only.

2015 - 2016 School Year Actual **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 ECSE 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 3

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

MOE Step 4 Adjustments & Exceptions:

Adjustment to Maintenance of Effort Section (if applicable):

- 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.
- The MOE adjustment DOES NOT decrease the Part B allocation but instead decreases the amount of local/State funds that must be spent on students with disabilities (MOE) for the current year and future years until the district/LEA decides to voluntarily increase the MOE amount.
- The MOE adjustment must be taken in the year of the Part B allocation increase.
- The MOE adjustment may be taken with any allowable MOE exceptions.
- If the district/LEA took advantage of the adjustment in the 2015-16 school year, any State and/or local funds that were no longer dedicated to special education must have been 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, indian, native Hawaiian, and Alaska native education, and Title VIII – impact aid. The district/LEA must have tracked the amount of “freed up” State and/or local funds that was spent on ESEA activities.
- This section can only be completed if the Maximum Amount Allowed for Adjustment to MOE is greater than zero.

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 1: Enter the Adjustment Amount

Enter the amount of adjustment to MOE the district/LEA is claiming for State and/or local expenditures in the 2015-2016 school year.

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 was expended on ESEA program(s) activities.

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 adjustments.

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

- There are five allowable exceptions to MOE that a district/LEA can claim when reporting MOE.
- The district/LEA must compare the expenditures paid with State and/or local funds in the previous year to those expenditures paid 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.

Exception 1: Voluntary Departure of Special Education Staff

2014-2015 School Year Table

Step 1: Enter Employee's Name

Enter the employee's name who voluntarily departed in the 2014-2015 school year.

2014 - 2015 School Year					2015 - 2016 School Year				Expenditure Type	Amount of Reduction
Employee Name	Employee Position	Employee Departure	Emp. FTE	Employee Salary & Benefits	Employee Name	Employee Position	Emp. FTE	Employee Salary & Benefits		
<input type="text"/>	Select.. v	Select.. v	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select.. v	<input type="text"/>	<input type="text"/>	Select... v	<input type="text"/>

Step 2: Select Employee's Position

Select from the dropdown box the employee's position.

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... Administrator Process Coordinator Interpreter Teacher Therapist Paraprofessional Bus Driver/Aid Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... v	<input type="text"/>	<input type="text"/>	Select... v	<input type="text"/>	X
*District/LEA must submit additional documentation.										Subtotal:	0.00
<p>Exception 2: Children with disabilities</p> <p>The district/LEA must submit additional documentation to children to specific expenditure reductions. The district/LEA will need to explain what services were</p>											

Step 3: Select Type of Departure

Select from the dropdown box the type of employee’s departure. The departure of the employee must be voluntary and not due to the district/LEA’s decision to reduce the employee’s FTE or eliminate the employee’s position.

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... ▼	Select... Retired Resigned Dismissal for misconduct/breach of contract Leave of Absence	<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										Subtotal:	0.00

Step 4: Enter Employee’s FTE

Enter the FTE for this 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
<input type="text"/>	Select. ▼	Select.. ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select. ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>

Step 5: Enter Employee’s Salary and Benefits

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
<input type="text"/>	Select. ▼	Select.. ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select. ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>

2015-2016 School Year Table

Step 1: Enter Employee’s Name

Enter the employee’s name who was hired in 2015-16 to replace the 2014-2015 voluntarily departed employee. If no one was hired in 2015-16 to replace the employee, leave this cell 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
<input type="text"/>	Select. ▼	Select.. ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select. ▼	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>

Step 2: Select Employee's Position

Select from the dropdown box the employee's position who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired in 2015-16 to replace the employee, leave this cell blank.

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"/> <input type="button" value="Save"/>											

Exception 2: Decrease in enrollment of children with disabilities

Step 3: Enter Employee's FTE

Enter the FTE of the employee who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired in 2015-16 to replace the employee, leave this cell 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
*	Select. ▼	Select.. ▼	*	*	*	Select. ▼		*	Select... ▼	*

Step 4: Enter Employee's Salary and Benefits

Enter the salary and benefit amount of the employee who was hired to replace the employee who voluntarily departed in the prior year. If no one was hired in 2015-16 to replace the employee, leave this cell 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
*	Select. ▼	Select.. ▼	*	*	*	Select. ▼		*	Select... ▼	*

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. If the employee was paid with both State and local funds, one row must be entered for the salary and benefit amount paid from State funds and another row must be entered for the salary and benefit amount paid from local funds.

2013 - 2014 School Year					2014 - 2015 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... ▼	Select... ▼	<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>	<input type="text"/>	Select... State Local	<input type="text"/>	X

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

Subtotal: 0.00

Step 6: Save Exception 1

Click the Save button after each entry to total and save the exception.

Step 7: Add New Line

Click Add New Line button only if the Save button has been clicked and 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 the December 1 child count from the prior year to the current year 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
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>

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

Enter the amount paid for the reduced/consolidated service for the 2014-15 school year.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>

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

Enter the amount paid for the reduced/consolidated service in the 2015-16 year. If there were no expenditures in 2015-16 for the service, leave this cell blank.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... ▼	<input type="text"/>

Step 4: Select the Expenditure Type

Select the expenditure type from the dropdown box to indicate whether the service was paid with State or local funding. If the service was paid with both State and local funds, enter only the amount of State in one line and enter only the amount of local in a separate line.

Service reduced/consolidated:	2014 - 2015 Amount	2015 - 2016 Amount	Expenditure Type	Amount of Reduction
<input type="text"/>	<input type="text"/>	<input type="text"/>	Select... State Local	<input type="text"/>

Step 5: Save Exception 2

Click the Save button after each entry to total and save the exception.

Step 6: Add New Line

Click Add New Line button only if the Save button has been clicked and if there are multiple services to report.

Exception 3: Termination of a costly obligation for specific child

Step 1: Select Reason Service was Terminated

Select from the dropdown box the reason the service for a specific child was terminated.

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction
Select... ▼		Select... ▼	0.00

Step 2: Enter a Description of the Service

Enter in the text box a description of the terminated service for a specific child.

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction
Select... ▼		Select... ▼	0.00

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. If the expenditure was paid with both State and local funds, one row must be entered for the expenditure amount paid from State funds and another row must be entered for the expenditure amount paid from local funds.

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

Add New Line Save

Step 4: Enter the Amount of the Reduction

Reason for termination of services:	Description:	Expenditure Type	Amount of Reduction
Select... ▼		Select... ▼	0.00

Step 5: Save Exception 3

Click the Save button after each entry to total and save the exception.

Step 6: Add New Line

Click Add New Line button only if the Save button has been clicked and 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
<input type="text"/>	Select... ▼	<input type="text"/>

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. If the expenditure was paid with both State and local funds, one row must be entered for the expenditure amount paid from State funds and another row must be entered for the expenditure amount paid from local funds.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount
<input type="text"/>	Select... State Local	<input type="text"/>

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

Enter the amount the district/LEA paid for the long-term purchase during the 2014-15 school year.

Describe the long-term purchase the LEA is no longer paying for:	Expenditure Type	2014 - 2015 Payment Amount
<input type="text"/>	Select... ▼	<input type="text"/>

Step 4: Save Exception 4

Click the Save button after each entry to total and save the exception.

Step 5: Add New Line

Click Add New Line button only if the Save button has been clicked and if there are multiple long-term purchases to report.

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

The district/LEA may indicate if the HNF Federal revenue received in the 2015-2016 school year was used instead of State or local funding to pay for 2015-2016 special education expenditures. Only districts/LEAs that received HNF Federal revenue in 2015-2016 are eligible for this exception.

Step 1: Select Expenditure Type

Select the expenditure type from the dropdown box to indicate State or local special education expenditures were reduced in 2015-16 because those expenditures were paid instead in 2015-16 with HNF Federal funds.

Exception 5: Assumption of cost by the High Need Fund (HNF) The district/LEA may reduce the MOE amount by the federal amount of HNF revenue received in that school year and will be reported in the FER.	
Expenditure Type	Amount of Reduction
Select...	
State	
Local	0

Step 2: Enter HNF Federal Amount

Enter the amount of HNF Federal that was used to reduce MOE.

Exception 5: Assumption of cost by the High Need Fund (HNF) The district/LEA may reduce the MOE amount by the federal amount of HNF revenue received in that school year and will be reported in the FER.	
Expenditure Type	Amount of Reduction
Select...	

Step 3: Save Exception 5

Click the Save button to save the exception.

Save MOE Step 4

Click the Save button to total and save the exceptions, then continue to the next page.

MOE Step 5 MOE Calculations:

- This is a view only page that can only be changed by adjusting amounts in MOE Steps 2-4.

Previous MOE Calculations Table:

The Previous MOE Calculations table will display MOE calculations from 2011-2012 forward. The table will display the required level of effort for each year and the actual expenditures reported in the FER. This table is not enterable and for information purposes only.

District/LEA that has only met on State & Local in prior years:

Previous MOE Calculations									
Year	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures
2014 - 2015	58090.75	N/A	15492.06	54107.29	73582.81	N/A	911.30	3381.71	4328.40
2013 - 2014	N/A	N/A	N/A	109415.43	93949.29	N/A	N/A	4052.42	5871.83
2012 - 2013	N/A	N/A	N/A	85385.10	109415.43	N/A	N/A	3162.41	4052.42
2011 - 2012	N/A	N/A	N/A	N/A	85385.10	N/A	N/A	N/A	3162.41

District/LEA that has only met on Local Only in prior years:

Previous MOE Calculations									
Year	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures
2014 - 2015	433682.14	5079017.72	5499133.38	N/A	5932815.52	12825.80	12555.10	N/A	13545.24
2013 - 2014	N/A	4903249.30	5090735.73	N/A	N/A	11901.09	12855.39	N/A	N/A
2012 - 2013	N/A	4327298.61	4903249.30	N/A	N/A	10377.21	11901.09	N/A	N/A
2011 - 2012	N/A	4327298.61	4327298.61	N/A	N/A	15636.96	10377.21	N/A	N/A

Current Year MOE Calculations Table:

The Current Year MOE Calculations table will display the required level of effort at which the LEA must meet MOE in the 2015-16 year. If allowable exceptions and/or an adjustment is taken in the 2015-16 FER, the reduction is calculated into the MOE amount needed for compliance.

To test whether or not the district/LEA has met the MOE compliance requirement on any one of the four methods, the system will compare the 2015-16 MOE Actual Expenditure amounts in the Local Only Total Expenditures, State and Local Total Expenditures, Local Only Per Child Expenditures, and State and Local Per Child Expenditures columns to the MOE amounts needed for compliance. The district/LEA must meet MOE on at least one method in order to meet the MOE compliance requirement in 2015-16. If the district/LEA fails to meet the compliance standard, the district/LEA must pay an amount of non-Federal funds equal to the amount by which the district/LEA failed to maintain the level of special education expenditures. The amount of the failure is the smallest amount generated by the four methods.

Current Year MOE Calculations table without any adjustments or exceptions:

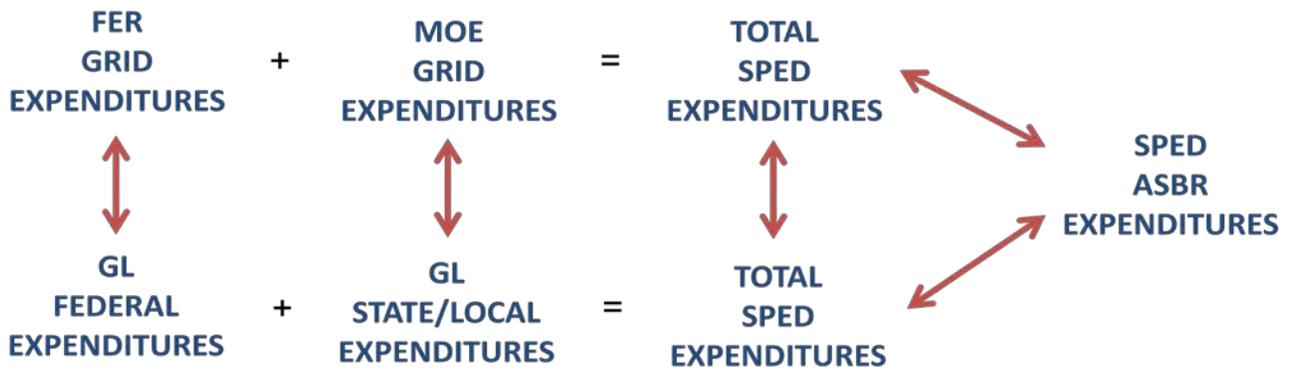
Current Year MOE Calculations					
	State Only Total Expenditures	Local Only Total Expenditures	State & Local Total Expenditures	Local Only Per Child Expenditures	State & Local Per Child Expenditures
MOE Required Level of Effort	N/A	15492.06	73582.81	911.30	4328.40
MOE Amount Needed for Compliance	N/A	15492.06	73582.81	911.30	4328.40
2015 - 2016 MOE Actual Expenditures	61278.00	12447.00	73725.00	691.50	4095.83
MOE Increase/Decrease	N/A	-3045.06	142.19	-219.80	-232.57
MOE must indicate "MET" in at least one category	N/A	Not Met	Met	Not Met	Not Met

Current Year MOE Calculations table with adjustments and 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
MOE Required Level of Effort	N/A	15492.06	73582.81	911.30	4328.40
MOE Adjustment Amount	0.00	314.00	314.00	18.47	0.00
MOE Exceptions Amount	0.00	2740.00	2740.00	161.18	161.18
MOE Amount Needed for Compliance	N/A	12438.06	70528.81	731.65	4167.22
2015 - 2016 MOE Actual Expenditures	61278.00	12447.00	73725.00	691.50	4095.83
MOE Increase/Decrease	N/A	8.94	3196.19	-40.15	-71.39
MOE must indicate "MET" in at least one category	N/A	Met	Met	Not Met	Not Met

MOE Step 6 ASBR and MOE Comparison:

- This table will display special education expenditures entered in the 2015-16 Part B FER Grid (Federal Part B Entitlement special education expenditures) and the MOE Steps (State and/or local special education expenditures) to the special education expenditures reported in the last submitted 2015-16 ASBR (Federal, State, and local special education expenditures).
- The expenditures entered in the FER Grid should match the expenditures coded as paid with Part B Federal funds in the general ledger (GL). The expenditures entered in the MOE Grids should match the expenditures coded as paid with State and/or local funds in the GL.
- The total special education expenditures reported in the FER (FER Grid plus MOE Grids) should equal the special education expenditures reported in the ASBR unless the district/LEA:
 - Received ECSE Federal funds, HNF Federal funds, Assistive Technology Federal grants, etc. The special education expenditures paid with these funds would be reported in the ASBR, but would not be reported in the FER or MOE Grids.
 - Had 2200 or 4000 expenditures that were not utilized for the special education program.
- If there is an amount greater or less than zero in the Difference column, a comment will need to be added at the bottom of the page explaining why there is a difference.



Code	Part B FER Total Amount		MOE Total Amount		Total Special Education Expenditures	ASBR Total Amount	Difference
1221 Special Education and Related Services	0.00	+	275000.00	=	275000.00	0.00	275000.00
1223 Coordinated Early Intervening Services	0.00	+	0.00	=	0.00	0.00	0.00
1224 Proportionate Share Services	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
1931 Tuition, Special Ed Services to District in State	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
2200 Professional Development	0.00	+	0.00	=	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	+	0.00	=	0.00	0.00	0.00
2553 Contracted Disabled Transportation	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
2559 ECSE Transportation Services	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
Total Expenditures	0.00	+	275000.00	=	275000.00	0.00	275000.00

The expenditure amount(s) reported in the ASBR do not equal the expenditure amount(s) reported on the FER and MOE grids. Enter a comment to indicate why a discrepancy exists or correct the amount(s) reported.

SECTION V
SUBMITTAL AND APPROVAL

Submittal and Approval Information

- The summary table at the top of the page will display the district/LEA's 2015-16 Part B special education expenditures and the FER payment amount the district/LEA can expect to receive.
- An assurance statement displays at the bottom of the page.

2015 - 2016 Part B Summary	
Total Funds Available	\$66,456.00
Part B Expenditures	\$66,400.00
FER Payment Amount	\$6,589.60

By submitting this Final Expenditure Report, I certify to the best of my knowledge and belief that the request is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. In addition, I certify that the Federal funds requested have been spent and are being requested on a reimbursement basis in accordance with the Cash Management Improvement Act (2 CFR Part 200.305) for the purpose and condition of the grant or agreement.

Submit

Save Comments

Step 1: Submit the FER

If the red Edits button is visible, view the edits by clicking the button (make sure your pop-up blocker is not on). Hard Errors (E) must be fixed before the district/LEA is allowed to submit. The FER can be submitted if only Warnings (W) exist. Click the Submit button to submit the FER.

FER Submitted Status:

1. Submitted Zero Payment – district/LEA has already drawn down their Part B funds and will not receive another payment.
2. Submitted – district/LEA has not drawn down all of their Part B funds and will receive their final payment once the FER is approved.
3. Submitted Overpayment – district/LEA has drawn down more Part B funds than what was actually expended. District/LEA will need to submit a refund check for the overage.

Step 2: Receive Approval/Disapproval Notification

The district/LEA will receive an automated email from DESE Special Education Finance 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 DESE Special Education Finance cannot change to whom this information is sent. **District/LEA must insure that contact information as reported in August Cycle Core Data Screen 3 is accurate and up-to-date.** If disapproved, log back in to make necessary corrections and resubmit.