

























































## MOE Step 3 Local And County Only Budgeted Expenditures

### Step 1: Enter the Total Local and County Only Budgeted Expenditures

Enter the budgeted amount of anticipated special education expenditures that will be paid with **local and county** funding.

2018 - 2019 School Year Budgeted <b>LOCAL AND COUNTY ONLY</b> Expenditures								
<a href="#">Accounting Manual</a>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<a href="#">1221</a> Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">1224</a> Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">1281</a> Early Childhood Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">1930</a> Tuition, Special Ed Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2100</a> Support Services - Pupils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2200</a> Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2300</a> Support Services - General Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2400</a> Support Services - Building Level Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2500</a> Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2553</a> Contracted Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2554</a> District Operated Disabled Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2557-SPED</a> Proportionate Share Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">2559</a> ECSE Transportation Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">4000</a> Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total <b>LOCAL AND COUNTY ONLY</b> 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 and county expenditures, then continue to the next page.

## **GUIDANCE:**

### **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 LEA has an increase in the IDEA Part B 611 allocation from the prior year to the current year, the LEA has the opportunity to reduce the amount of State, local, and county funds spent for MOE by up to 50% of the increase. It is a LEA decision regarding the amount of the MOE adjustment to take.
- LEAs may indicate if a MOE adjustment was taken in the prior year and/or will be taken in the current year.
- If the LEA takes advantage of the adjustment, any State, local or county 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, Student Support & Academic Enrichment, Rural Education Initiative, Title VII – Indian, native Hawaiian, and Alaska native education, and Title VIII – impact aid.
- The LEA must keep track of the amount of State, local, and/or county funds that are 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, local, and/or county funds that must be spent on students with disabilities.
- LEAs that take a MOE adjustment reduce the amount of State, local, and/or county funds that must be spent to meet MOE for the current year and future years until the LEA decides to voluntarily increase the MOE amount.
- More information about the MOE adjustment can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.

## INSTRUCTIONS AND SCREEN SHOTS:

### MOE Step 4 Adjustment Section

#### **Step 1: Enter the Adjustment Amount**

The first table will display three years of the LEA's Part B allocations. Enter the adjustment amount that was or will be used to reduce MOE for State expenditures and/or local/county expenditures in the appropriate year.

#### Adjustment to Maintenance of Effort [Hide](#)

Year	Part B Allocation Amount
2018-2019	3640911.00
2017-2018	3570808.00
2016-2017	3578673.00

Based on the maximum amount allowed for an adjustment to MOE, it is the district/LEA's decision on the amount of adjustment to MOE that will be taken. 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). The district/LEA must have tracked the amount of "freed up" State and/or local funds that was spent on ESEA activities.

Enter the amount of adjustment to MOE the district/LEA is claiming for State and/or local expenditures. Then enter the amount of freed up State and/or local funds that was expended on ESEA program(s) activities.

Adjustment to Maintenance of Effort Calculation	2018-2019	2017-2018
Increase in Entitlement Allocation	70103.00	-7865.00
50% of Increase	35051.50	-3932.50
CEIS Paid with Part B Entitlement Funds	0.00	0.00
Maximum Amount Allowed for Adjustment to MOE	35051.50	0.00
Amount of Adjustment to MOE LEA is claiming for <b>STATE</b> expenditures	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Amount of Adjustment to MOE LEA is claiming for <b>LOCAL</b> expenditures	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total Amount of Adjustment to MOE LEA is Claiming	0.00	0.00

## Step 2: Enter the Total Amount Expended

Enter the amount of freed up State, local, and/or county funds that was or will be expended on ESEA program(s) in the year in which the adjustment to MOE was or will be taken. The total amount showing as expended on ESEA activities must equal the total amount of adjustment to MOE the LEA is claiming.

Elementary and Secondary Education Act (ESEA) Activities	Total Amount Expended: 2018-2019	Total Amount Expended: 2017-2018
Title I	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title II	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title III	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Student Support & Academic Enrichment	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Rural Education Initiative	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title VII Indian, Native Hawaiian, and Alaska Native Education	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Title VIII Impact Aid	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total	<input type="text"/>	<input type="text"/>

## Step 3: Save the Adjustment Amounts

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

## GUIDANCE:

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

- There are five allowable exceptions to MOE that LEAs can claim when budgeting MOE.
- LEAs are able to take MOE exceptions by comparing State, local, and/or county special education expenditures between 1) two years ago and the prior year and 2) the prior year and the current year to determine if an allowable exception can be taken in the budget. A reduction of special education costs paid with Federal funds should not be included as a MOE exception; only a reduction of special education costs paid with State, local, or county funds can be included as a MOE exception.
- If local/county funds were used for exceptions, then the reduction will apply to both the local only amount needed for MOE eligibility and State and local amount needed for MOE eligibility. If State funds were used for exceptions, then the reduction will only apply to the State and local amount needed for MOE eligibility.
- The total MOE exception amount reduces the MOE amount that the LEA must meet for MOE eligibility for the current year.
- LEAs may take a MOE adjustment and MOE exceptions in the same year.
- More information about the MOE allowable exceptions can be found at <http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>.

## INSTRUCTIONS AND SCREEN SHOTS:

### MOE Step 4 Exceptions Section

#### **Exception 1: Voluntary Departure of Special Education Staff**

##### **Step 1: Enter Employee's Name**

There are two tables for the voluntary departure of special education staff. The first table is comparing the 2016-2017 School Year to the 2017-2018 School Year. The second table is comparing the 2017-2018 School Year to the 2018-2019 School Year.

Enter the first and last name of the employee who voluntarily departed under the correct school year.

2016 - 2017 School Year					2017 - 2018 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"/>
		Add New Line		Save						

  

2017 - 2018 School Year					2018 - 2019 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 3: Submit Application

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

<a href="#">Core Assurances</a>	Click link to view and agree to assurances.
<a href="#">Grant Specific Assurances</a>	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 LEA may not begin obligating IDEA Part B Entitlement (Regular Part B) and ECSE (611 and 619) funds prior to the substantially approved date.

### Step 4: Receive Approval/Disapproval Notification

The 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. **LEAs 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**

## **GUIDANCE:**

- Budget revisions must be completed by April 30<sup>th</sup> each year.
- Changes to budgeted MOE are not needed after initial budget application approval.
- A current year budget application revision is needed for the following reasons:
  1. If the LEA had a current year Proportionate Share calculation amount that is greater than the estimated Proportionate Share calculation amount once the prior year Part B FER is approved.
  2. If the LEA has Part B and/or Proportionate Share carryover once the prior year Part B FER is approved.
  3. If the LEA has unspent proportionate share carryover funds to release once the Proportionate Share Carryover Release Request has been approved.
  4. If the LEA has a variance of more than 10% between the amount budgeted and the amount actually expended 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 of expenditures can be increased from the original budgeted column total. If any object code (column) expenditure totals exceed the calculated 10% variance, a budget revision must be created and approved prior to submitting the FER.

## **INSTRUCTIONS AND SCREEN SHOTS:**

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.



### **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:	Spec Ed Part B Entitlement
Version:	INITIAL(APPROVED) vs. REVISION 1
INITIAL Funds Available:	\$3,640,911.00
REVISION 1 Funds Available:	\$3,640,911.00
Administration Costs Rate:	0.00%
Restricted Indirect Cost Rate:	2.88 %
Amount Paid to Date:	\$0.00
Pending Payment Amount:	\$0.00

	6100 Certificated Salaries	6150 Non- Certificated	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<b>Program Costs</b>								
1221 Special	\$3,000,000.00* \$3,607,431.36	\$600,000.00* \$0.00	\$7,431.36* \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$3,607,431.36 \$3,607,431.36
1223 Coordinated	\$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 Proportionat	\$33,479.64 \$33,479.64	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$33,479.64 \$33,479.64
1930 Tuition,	\$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
2100 Non	\$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	\$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
2300 Support	\$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
2400 Support	\$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 Transportati	\$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
2553 Contracted	\$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
2554 District	\$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
2557-SPED Proportionat	\$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	\$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	\$3,033,479.64* \$3,640,911.00	\$600,000.00* \$0.00	\$7,431.36* \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$3,640,911.00 \$3,640,911.00
<b>Administrative Costs</b>								
Indirect Costs								\$0.00 \$0.00
Administration Costs Subtotal								\$0.00 \$0.00
Grand Total	\$3,033,479.64* \$3,640,911.00	\$600,000.00* \$0.00	\$7,431.36* \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$3,640,911.00 \$3,640,911.00

### Step 4: Submit Application

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