

SPECIAL EDUCATION FINANCE PRESENTS:



IDEA SPED FINANCE REGIONAL TRAINING

FALL 2018



TOPICS



- Introduction
- Tiered Monitoring
- Funding Sources
- Understanding a General Ledger
- Coding Special Education Expenditures
- Cash Management
- Obligation of Funds
- Period of Availability
- Internal Controls
- Source Documentation
- Procurement
- Determining How to Use Your Funds
- Allowable Use of Funds
- ECSE Federal Allocations
- MOSIS/Paying Staff Federal Funds
- Time and Effort
- Maintenance of Effort





TIERED MONITORING

ANNUAL RISK ASSESSMENT

- ANNUAL RISK ASSESSMENT
 - All districts/LEAs will go through this level of review every year.
 - Based on the results of the risk Assessment, districts/LEAs are categorized as high, medium, or low risk and are **subject to further monitoring, regardless of Cohort** assignment or level of monitoring.
 - Risk Factors Include:
 - Audit Findings
 - New Personnel
 - Fiscal Monitoring Findings
 - Late Budget Application
 - Late FER
 - Allocation Amount
 - Overpayments
 - Lapsed/Forfeited Funds
 - Last Fiscal Monitoring
 - LEA Personnel Attend Division Trainings
 - Financial Concerns
 - Timely Correction of Findings

TIERED MONITORING CYCLE

- Districts/LEAs are sorted into three Cohorts (groups)
- Cohorts will move through the Tier Levels from year to year

TIER LEVEL	2018-19	2019-20	2020-21
Annual Risk Assessment	All Cohorts	All Cohorts	All Cohorts
Desk Audit & Application Review	All Cohorts	All Cohorts	All Cohorts
Tier 1: Self-Assessment/Desk Monitoring	Cohort 2	Cohort 3	Cohort 1
Tier 2: On-site Monitoring	Cohort 1	Cohort 2	Cohort 3
Tier 3: Training & Preparation	Cohort 3	Cohort 1	Cohort 2

DESK AUDIT & APPLICATION REVIEW

- DESK AUDIT AND APPLICATION REVIEW
 - All Cohorts will go through this level of review every year
 - The Department will review the following for each district/LEA:
 - ePeGS IDEA Part B Budget Application & Revisions
 - ePeGS IDEA Part B Payment Requests
 - ePeGS IDEA Part B Final Expenditure Report & Revisions
 - ePeGS ECSE Final Expenditure Report & Revisions
 - ePeGS Proportionate Share Carryover Release Request
 - Cash Management Plans
 - A133 Audit Findings for IDEA Part B

SELF-ASSESSMENT (TIER I)

- TIER I: SELF-ASSESSMENT/DESK MONITORING
 - The applicable Cohort for the fiscal year will go through this level of review (Cohort 2 for 2018-19)
 - Districts/LEAs within Cohort 2 will complete a Self-Assessment (questionnaire) within the Tiered Monitoring System in regard to the previous (2017-18) school year
 - Must complete and submit within a specified timeframe
 - The district/LEA is not required to submit documentation unless there are any questionable, incomplete, or incorrect responses
 - A Corrective Action Plan (CAP) will be issued for any non-compliance findings
 - District/LEA must respond to issued CAP(s) within specified timeframe

ON-SITE MONITORING (TIER II)

- TIER II: ON-SITE MONITORING
 - The applicable Cohort for the fiscal year will go through this level of review (Cohort 1 for 2018-19)
 - Only the districts/LEAs within Cohort 1 who are determined high risk will be selected for On-site Monitoring (up to 25 districts/LEAs)
 - Districts/LEAs will be required to upload documentation from the previous school year (2017-18) and current year (2018-19) into the Tiered Monitoring System prior to the On-site review
 - DESE staff will answer monitoring questions
 - A Corrective Action Plan (CAP) will be issued for any non-compliance findings
 - District must respond to the CAP within 30 calendar days

TRAINING & PREPARATION (TIER III)

- TIER III: TRAINING AND PREPARATION
 - The applicable Cohort for the fiscal year will go through this level of review (Cohort 3 for 2018-19)
 - Districts/LEAs within Cohort 3 will have an opportunity to:
 - Attend Regional Trainings
 - Review district/LEA policies, procedures, and practices
 - Review the Special Education Fiscal Monitoring Guide
 - Implement and assess any changes deemed necessary
 - Districts/LEAs may be required to attend trainings based on Risk Assessment regardless of Cohort
 - Districts/LEAs will not be required to answer any questions within the Tiered Monitoring System

TOP MONITORING FINDINGS

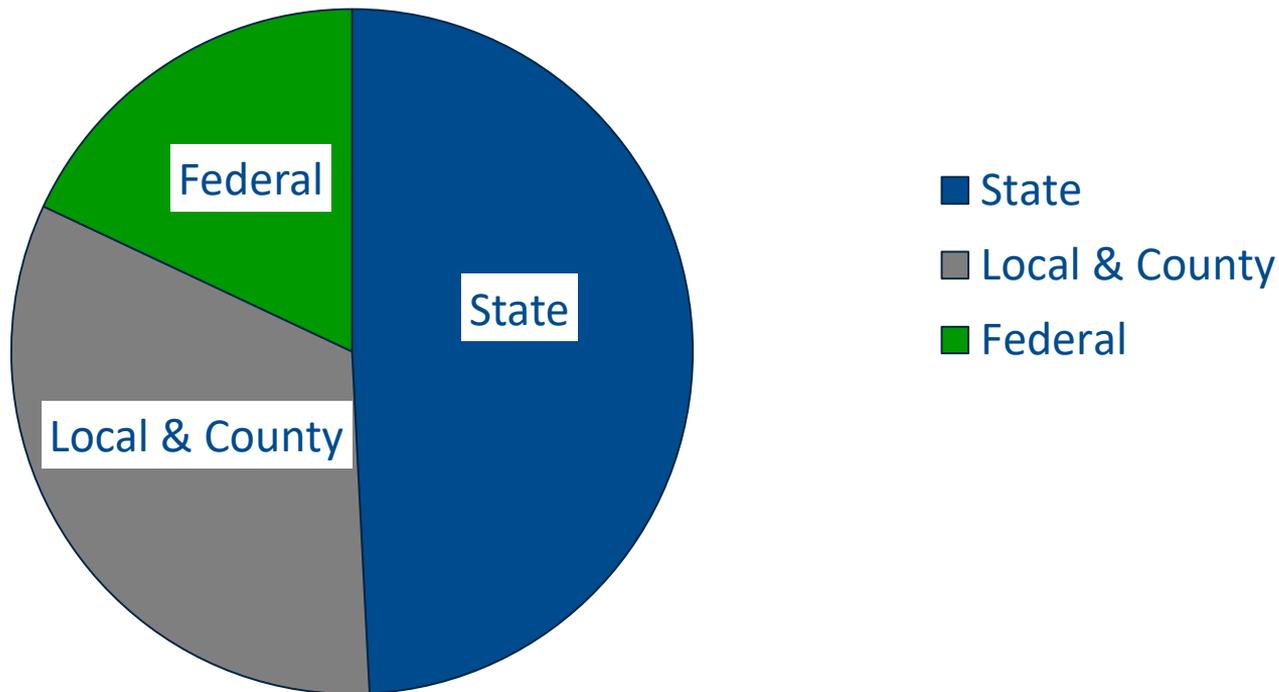
- Federal, state, and local expenditures not tracked separately in general ledger
- Special education program expenditures are not coded to special education function codes
- MOE calculation is not accurate
- No Time and Effort documentation on file for federally paid employees (or incorrectly completed)
- Policies/procedures do not meet UGG requirements



FUNDING SOURCES



SPECIAL EDUCATION REVENUE SOURCES



LOCAL REVENUE SOURCES



Description	Revenue Code	Amount
Current Taxes	5111	81,707
Proposition C	5113	140,123
City Sales Tax	5117	56,423
Student Activities	5170	18,064
Community Services	5180	9,258
Tuition from other Districts	5810	1,478
Contracted Educational Services	5830	3,450

LOCAL REVENUE IS NOT SPECIFIC TO THE SPECIAL EDUCATION PROGRAM.

LOCAL REVENUE SOURCES



Description	Revenue Code	Amount
Current Taxes	5111	\$81,707
Proposition C	5113	\$140,123
City Sales Tax	5117	\$56,423
TOTAL		\$278,253

Teacher	Revenue Code	Salary
Jones	5111	\$48,000
Kemp	5113	\$53,000
Ash	5113	\$45,000
Hill	5117	\$41,000
TOTAL		\$187,000

Total Local
\$187,000

IT DOESN'T MATTER WHAT TYPE OF LOCAL FUNDING IS UTILIZED FOR SPECIAL EDUCATION. IT IS ALL COMBINED TO BE CONSIDERED ONE FUNDING SOURCE THAT IS TRACKED WITH ONE SOURCE CODE.

COUNTY REVENUE SOURCES



Description	Revenue Code	Amount
Fines, Escheats, Etc.	5211	62,415
State Assessed Utilities	5221	123,789
Insurance Fund	5222	21,510
Federal Property	5231	0
Penalties	5232	15,852

COUNTY REVENUE IS NOT SPECIFIC TO THE SPECIAL EDUCATION PROGRAM.

COUNTY REVENUE SOURCES



Description	Revenue Code	Amount
Fines	5211	\$62,415
Utilities	5221	\$123,789
Insurance	5222	\$21,510
TOTAL		\$278,253

Exp	Revenue Code	Amount
Supplies	5211	\$5,600
Tuition	5221	\$11,450
TOTAL		\$17,050



Total County
\$17,050

IT DOESN'T MATTER WHAT TYPE OF COUNTY FUNDING IS UTILIZED FOR SPECIAL EDUCATION. IT IS ALL COMBINED TO BE CONSIDERED ONE FUNDING SOURCE THAT IS TRACKED WITH ONE SOURCE CODE.

STATE REVENUE SOURCES



Description	Revenue Code	Amount
Basic Formula – State Monies	5311	7,000,977
Transportation State Aid	5312	201,841
Basic Formula – Classroom Trust	5319	924,523
Early Childhood Special Education (ECSE)	5314	2,253,476
Small Schools Grant	5325	15,500
Public Placement Fund (PPF)	5369	23,450
High Need Fund State	5381	312,572

STATE REVENUE MAY OR MAY NOT BE SPECIFIC TO THE SPECIAL EDUCATION PROGRAM.

STATE REVENUE SOURCES



Description	Revenue Code	Amount
Basic Formula	5311	\$62,415
Transportation	5312	\$123,789
Classroom Trust	5319	\$21,510
TOTAL		\$207,714

Exp	Revenue Code	Amount
Aides	5311	\$27,600
Transp	5312	\$61,200
TOTAL		\$88,800



Total State
\$88,800

IT DOESN'T MATTER WHAT TYPE OF STATE FUNDING IS UTILIZED FOR SPECIAL EDUCATION. IT IS ALL COMBINED TO BE CONSIDERED ONE FUNDING SOURCE THAT IS TRACKED WITH ONE SOURCE CODE.

FEDERAL REVENUE SOURCES



Description	Revenue Code	Amount
IDEA Part B Entitlement	5441	195,250
ECSE Federal 611	5442	20,223
ECSE Federal 619	5442	5,412
High Need Fund Federal	5437	22,900
Assistive Technology Grant	5437	0
Non-IDEA Special Education Grants	5438	0
Medicaid	5412	0

FEDERAL REVENUE IS SPECIFIC TO THE SPECIAL EDUCATION PROGRAM.

FEDERAL REVENUE SOURCES



Description	Revenue Code	Amount
IDEA Part B	5441	\$195,250
ECSE 611	5442	\$20,223
HNF Federal	5437	\$22,900
TOTAL		\$238,373

Exp	Revenue Code	Amount
Teachers	5441	\$155,600
Transp	5441	\$39,650
Therapy	5442	\$20,223
Supplies	5437	\$10,000
TOTAL		\$225,473

Total Part B
\$195,250

Total ECSE
\$20,223

Total HNF
\$10,000

ALL FEDERAL REVENUE HAS TO BE TRACKED SEPARATELY BY GRANT.

ASBR DISTRICT REVENUE AMOUNTS



hide

Message Board

I General Summary

Summary

Restricted Balance

Transfer From and To Funds

Detail

Adjusted Expenditure
Calculation

Grant Match Transfer

II Revenues

Local Revenues

County Revenues

State Revenues

Federal Revenues

Other Revenues

III-A Expenditures Program by

Fund

Instruction

Support Service

5112	Delinquent Taxes	38,212.17	0.00	6,041.93	0.00	44,254.10
5113	School District Trust Fund (Prop C)	147,770.61	88,662.37			236,432.98
5114	Financial Institution Tax	7.70	0.00	0.00	0.00	7.70
5115	M&M Surtax	109.97	0.00	17.40	0.00	127.37
5116	In Lieu of Tax	0.00	1,946.21	0.00	0.00	1,946.21
5117	City Sales Tax	0.00	0.00	0.00	0.00	0.00
5121	Reg Day School Tuition (K - 12) from Individuals	0.00	0.00			0.00
5122	Summer School Tuition (K - 12) from Individuals	0.00	0.00			0.00
5123	Adult/Continuing Education Tuition - Post Secondar	0.00	0.00			0.00
5131	Transportation Fees From Patrons	0.00				0.00
5140	Earnings on Investments	13,839.66	0.00	1,427.47	0.00	15,267.13
5150 - 516	Food Service - Programs	28,758.38				28,758.38
5165	Food Service Non-Program	678.50				678.50
5170	Student Activities	100,578.46	0.00		0.00	100,578.46
5180	Community Services	0.00	36,301.30	0.00	0.00	36,301.30
5191	Rentals	8,718.21			0.00	8,718.21
5192	Gifts	0.00	0.00	0.00	0.00	0.00
5195	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
5196	Net Receipts From Clearing Accounts	0.00	0.00	0.00	0.00	0.00
5198	Miscellaneous Local Revenue	0.00	0.00	0.00	0.00	0.00
5199	Local - Subtotal	870,996.17	126,909.88	91,746.44	0.00	1,089,652.49

ACTIVITY 1

KNOW YOUR DISTRICT FUNDING

Determine the amount of total state, local, and county revenue your district receives.

Determine the amount of state, local, and federal revenue your district spent on special education.



UNDERSTANDING A GENERAL LEDGER

CODING

DESCRIPTION OF EXPENDITURE

BUDGETED

YTD

MONTHLY

AMOUNT

AMOUNT

AMOUNT

2017-18

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-20,000.00	20,000.00	0.00
2	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
1	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-50,000.00	50,000.00	6,000.00
2	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-5,000.00	5,000.00	200.00
2	1221	6211	1050	3	12210	SE CERT TEACHER RETIREMENT	-3,000.00	2,000.00	50.00
1	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-5,000.00	5,000.00	100.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-5,000.00	5,000.00	200.00
2	1221	6231	1050	3	12210	SE SOCIAL SECURITY	-3,000.00	1,000.00	50.00
2	1221	6232	4020	3	12210	SE MEDICARE	-5,000.00	5,000.00	100.00
2	1221	6232	1050	3	12210	SE MEDICARE	-3,000.00	1,000.00	50.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-5,000.00	5,000.00	100.00
2	1221	6241	1050	3	12210	SE MEDICAL INSURANCE	-3,000.00	500.00	50.00
1	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
1	1221	6410	1050	3	12210	SE SUPPLIES	-2,500.00	2,500.00	0.00
SUB TOTAL							-229,500.00	204,500.00	22,900.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
1	1224	6410	4020	4	44100	PS GENERAL SUPPLIES	-100.00	100.00	0.00
SUB TOTAL							-12,900.00	2,750.00	130.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00
2	1281	6111	4020	4	44201	ECSE TEACHER SALARY	-5,000.00	4,000.00	1,000.00
2	1281	6111	4020	3	12810	ECSE TEACHER SALARY	-30,000.00	20,000.00	2,500.00
2	1281	6211	4020	3	12810	ECSE TEACHER RETIREMENT	-5,000.00	5000.00	500.00
2	1281	6232	4020	3	12810	ECSE MEDICARE	-1,000.00	1000.00	100.00
SUB TOTAL							-51,000.00	40,000.00	5,600.00

SUBTOTALS

FUNCTION CODES



CODING SPECIAL EDUCATION EXPENDITURES

ACCOUNTING CODE STRUCTURE

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code
3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits

FUND TYPE



The Fund Type consists of two basic elements: the first two digits indicate the type of fund and the last digit indicates the fiscal year.

The Fund Type should be utilized to track expenditures for two different grant cycles in the same general ledger (i.e. FY18 grant fund and FY19 grant funds).

FUND TYPE CODES

FUND TYPE DESCRIPTION	FUND CODE
General Fund	10X
Teachers Fund	20X
Debt Service Fund	30X
Capital Projects Fund	40X

FUNCTION CODE

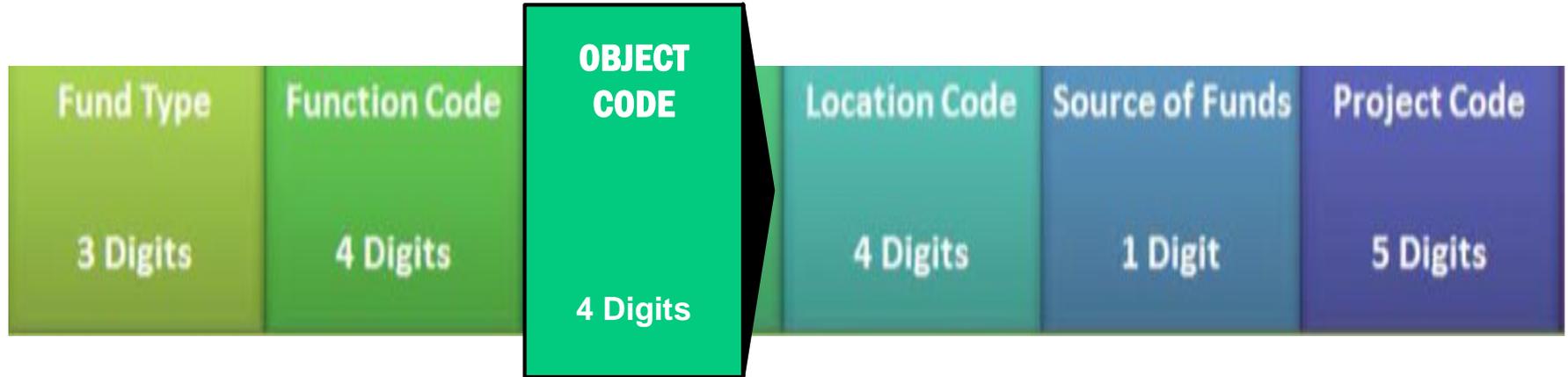


The Function Code describes the action, purpose, or program for which activities are performed.

Starting in FY19 (July 1, 2018), districts/LEAs may utilize function codes outside of 1221 for K-12 special education expenditures and outside of 1281 for Early Childhood Special Education expenditures.

FUNCTION CODE DESCRIPTION (SPECIAL EDUCATION)	PROG	FUNCTION CODE
Behavioral Professional/Behavioral Therapist	Both	2191
<i>Building Maintenance/Janitorial Services (2541-2549)</i>	<i>Both</i>	<i>2540</i>
Case Management	Both	2191
<i>Child Find Costs</i>	<i>Both</i>	<i>2329</i>
Coordinated Early Intervening Service (CEIS) (all costs)	Sped K-12	1223
Counseling Services	Both	2122
<i>Director</i>	<i>Both</i>	<i>2329</i>
Educational Diagnostician	Both	2191
<i>Facilities Range (codes in 4000 range)</i>	<i>Both</i>	<i>4000</i>
IEP Tracking Software	Both	2125
Interpreter	Both	2152
<i>Legal fees for Child Complaint</i>	<i>Both</i>	<i>2311</i>
<i>Supplies/Equipment for Director/Process Coordinator</i>	<i>Both</i>	<i>2329</i>
Supplies/Equipment used for ECSE classroom instruction	ECSE	1281
Supplies/Equipment used for sped classroom instruction	Sped K-12	1221
<i>Supplies/Equipment used for therapy (codes 2152, 2162, 2172, 2182)</i>	<i>Both</i>	<i>2100</i>
Nurse - Personal/School	Both	2134
Occupational Therapy	Both	2162
Orientation & Mobility Specialist	Both	2191
Other Related Services Personnel	Both	2191

OBJECT CODE



The Object Code describes the service or commodity obtained as a result of a specific expenditure.

OBJECT CODE (Roll-up Categories)

OBJECT DESCRIPTION	OBJECT CODE
Certificated Teacher Salaries	6110
Classified Salaries	6150
Employee Benefits	6200
Purchased Services	6300
Supplies and Materials	6400
Capital Outlay	6500

LOCATION CODE



The Location Code refers to individual campuses within a district/LEA and individual components within the administration, school service, and maintenance and operation divisions.

LOCATION CODE (Examples)

LOCATION DESCRIPTION	LOCATION CODE
Central Office	1000
Elementary Building 1 (includes ECSE)	4020
Elementary Building 2 (includes ECSE)	4025
Elementary Building 3 (includes ECSE)	4030
Middle School Building 1	3000
Middle School Building 2	3020
High School Building 1	1050
High School Building 2	1070
Building Codes that begin with 102X, 103X, or 11XX*	Not Applicable

**Unless an exception has been provided*

The district/LEA must use DESE's Core Data building codes to distinguish separate campuses. Expenditures can only be coded to locations where student data is reported (Core Data, Screen 16). Expenditures must be prorated among buildings, either by the district/LEA or by DESE, depending on the function code where cost is reported.

ALLOCATION OF COSTS BY LOCATION (BUILDING)

Districts/LEAs must report current year expenditures by building in the ASBR. Expenditures will be allocated either by DESE or the LEA.

Code DESE
Prorates

- LEA can code cost to one location code; OR
- LEA can leave location code blank.

Code LEA
Prorates

- LEA can use various methods to code costs to locations.
- 1: One Building
- 2: Multiple Buildings
- 3: District-wide Costs

ONE BUILDING

Method I: Expenditures tied to one building/location

- Option 1: Expenditures tied to only one building/location (no allocation)

MULTIPLE BUILDINGS

Method II: Expenditures specifically tied to multiple buildings/locations

Prorate costs by:

- Option 1: Time spent within each building
- Option 2: Students served within each program and/or building
- Option 3: Expenditures tied to multiple programs
- Option 4: Total enrollment in applicable buildings

DISTRICT-WIDE EXPENDITURES

Method III: District-wide expenditures not tied to specific buildings

Prorate costs by:

- Option 1: Total enrollment in each building
- Option 2: Students served within each program for all buildings

SOURCE OF FUNDS



The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure. Districts/LEAs must assign a Source of Funds Code to expenditures funded by each type of revenue.

SOURCE OF FUNDS

SOURCE DESCRIPTION	SOURCE CODE
Local	1
County	2
State	3
Federal	4

PROJECT CODE



The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant.

Range of Codes Reserved for DESE Assignment	Range of Codes Open for LEA Use for Other Purposes
	00001-09999
12000, 12210, 12810	10000-19999
	20000-29999
30000-39999	
40000-49999	
	50000-59999
	60000-69999
	70000-79999
	80000-89999
	90000-99999

PROJECT CODE – FEDERAL FUNDS

PROJECT DESCRIPTION UTILIZING FEDERAL FUNDS	PROJECT CODE
Assistive Technology Reimbursement (5437)	43700
Project Search Grant (5437)	43701
Special Education Drop Out Prevention (5437)	43702
Special Education High Need Fund - Federal (5437)	43703
Special Education SET Training (5437)	43704
Special Education SWIS (5437)	43705
State-Wide Collaborative Work Initiative (IDEA funds 5437)	43706
Special Education Transition (5437)	43707
Special Education MO Model Districts (IDEA funds 5437)	43708
State-Wide Collaborative Work Initiative (SPDG funds 5438)	43800
Special Education MO Model Districts (SPDG funds 5438)	43801
IDEA Entitlement Funds, Part B IDEA (5441)	44100
IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201

PROJECT CODE – STATE, LOCAL & COUNTY FUNDS

PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
Special Education Cooperatives (5811 Fiscal Agent Only)	12000
K-12 Special Education Expenditure	12210
ECSE Expenditure	12810

PROJECT CODE – ANY FUNDS

PROJECT DESCRIPTION UTILIZING ANY FUNDS	PROJECT CODE
School Wide Pool Expenditure	40001
Early Learning Blended Expenditure	40002

ESSA FEDERAL REPORTING/REPORT CARD

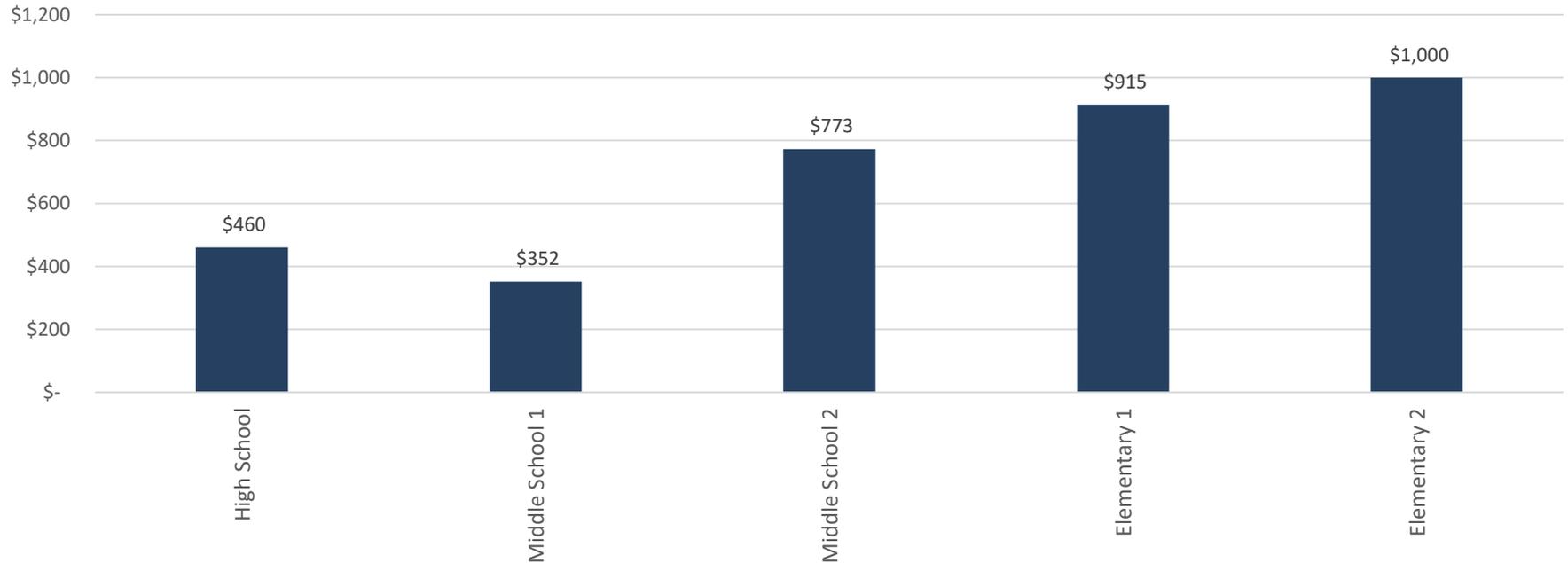
Expenditure	Federal Expenditures	State/Local Expenditures	Total Expenditures
Total Instruction and Support Building Level	<u>256,398</u>	<u>2,307,580</u>	<u>2,563,978</u>

FEDERAL REPORTING/REPORT CARD

Building Number	Building Name	Enrollment	Federal	State	Local	County	Total	Exp per Student
1050	High School	2,489	\$ 115,000	\$ 1,015,335	\$ 15,000	\$ -	\$ 1,145,335	\$ 460
3000	Middle School 1	949	\$ 30,000	\$ 253,834	\$ 50,000	\$ -	\$ 333,834	\$ 352
3020	Middle School 2	1,073	\$ 75,000	\$ 669,198	\$ 80,000	\$ 5,000	\$ 829,198	\$ 773
4020	Elementary 1	402	\$ 25,000	\$ 207,682	\$ 120,000	\$ 15,000	\$ 367,682	\$ 915
4025	Elementary 2	288	\$ 11,398	\$ 161,531	\$ 100,000	\$ 15,000	\$ 287,929	\$ 1,000
TOTAL		5,201	\$ 256,398	\$ 2,307,580	\$ 365,000	\$ 35,000	\$ 2,963,978	\$ 3,499

EXPENDITURE BY BUILDING REPORT CARD

Expenditure per Student per Building



CONSEQUENCES OF INCORRECT CODING

- Can't determine federal expenditures and compliance with federal requirements
- Can't calculate state and local Maintenance of Effort amounts, or reported amounts may not be accurate
- General Ledger won't match FER or ASBR
- May end up paying for non-special education expenditures



IDENTIFICATION OF AWARDS

- Uniform Grant Guidance (UGG) requires the identification of all federal grant awards within the accounting system.
- DESE has created a Federal Award Identification spreadsheet districts/LEAs can utilize if the accounting system cannot accommodate the required components.
- Required Components:
 - Federal Award Identification Number (FAIN)
 - CFDA Title and Number
 - Fiscal Year of Award
 - Name of the Federal Awarding Agency
 - Name of Pass-Through Entity
 - Accounting Code Used to Identify Grant Expenditures

Missouri Department of Elementary and Secondary Education
Division of Financial and Administrative Services
Special Education Finance

FY18 SPECIAL EDUCATION IDEA PART B GRANT ALLOCATIONS (as of June 6, 2017)

FEDERAL AWARD IDENTIFICATION NUMBER (FAIN)	H027A170040	NAME OF FEDERAL AWARDING AGENCY	U.S. Department of Education
FEDERAL AWARD DATE	7/01/2017 - 9/30/2018	NAME OF PASS-THROUGH ENTITY	Missouri Department of Elementary and Secondary Education
SUBAWARD PERIOD OF PERFORMANCE	7/01/2017 - 6/30/2018	CONTACT INFORMATION OF AWARDING OFFICIAL OF THE PASS-THROUGH ENTITY	Angie Nickell spedfunding@dese.mo.gov
FEDERAL AWARD PROJECT DESCRIPTION	Special Education - Grants to States	CFDA NUMBER AND NAME	84.027A, Special Education - Grants to States
INDIRECT COST RATE FOR THE FEDERAL AWARD	4.6% Restricted	RESEARCH AND DEVELOPMENT AWARD	No

FOR INFORMATION REGARDING THE REQUIREMENTS SO THAT THE FEDERAL AWARD IS USED IN ACCORDANCE WITH FEDERAL STATUTES, REGULATIONS AND THE TERMS AND CONDITIONS OF THE FEDERAL AWARD, PLEASE REVIEW THE FISCAL GUIDANCE FOR FEDERAL GRANT PROGRAMS AT: [HTTP://DESE.MO.GOV/FINANCIAL-ADMIN-SERVICES/GENERAL-FEDERAL-GUIDANCE](http://dese.mo.gov/financial-admin-services/general-federal-guidance).

THE SUBRECIPIENT MUST PERMIT THE PASS-THROUGH ENTITY AND AUDITORS TO HAVE ACCESS TO THE SUBRECIPIENT'S RECORDS AND FINANCIAL STATEMENTS AS NECESSARY.

CDC	District Name	DUNS	IDC	Base Amount	POPULATION									POVERTY		FY18 IDEA Part B Allocation
					PK-12 Sept. Enrollment	Parentally Placed Private School Students	Non Resident - Receiving Services	Non Resident - Resident District	Home School Count	Non Public Count	Neglected & Delinquent Counts	Total Population	Enrollment Amount	FRL/CEP Count	Poverty Amount	
001090	ADAIR CO. R-I	100654698	0.15%	\$18,151	250	0	0	2	0	0	0	252	\$25,319	166	\$6,706	\$ 50,176
001091	KIRKSVILLE R-III	039448618	1.82%	\$176,325	2600	0	10	0	5	193	30	2818	\$283,125	1181	\$47,713	\$ 507,163
001092	ADAIR CO. R-II	100653757	0.44%	\$28,523	175	0	0	2	11	0	0	188	\$18,888	88	\$3,555	\$ 50,966
002089	NORTH ANDREW CO. R-VI	100041870	0.15%	\$21,437	370	0	3	0	2	0	0	369	\$37,074	162	\$6,545	\$ 65,056
002090	AVENUE CITY R-IX	100040567	0.18%	\$10,372	175	0	0	64	0	0	0	239	\$24,012	30	\$1,212	\$ 35,596

Required component (i.e. FAIN, CFDA, Federal Awarding Agency, etc.) can be found on the Special Education IDEA Part B Grant Allocations document found at: <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>.



IDENTIFICATION OF AWARDS SPREADSHEET

Federal Award Identification

CFDA Title	CFDA Number	Federal Award Identification Number (FAIN)	Fiscal Year of Award	Name of Federal Agency	Name of Pass-Through Entity	Accounting Code Used to Identify Grant Expenditures
Career Education Secondary Sal Reimb	84048A	V048A180025	FY19	US Department of Education	MO DESE	42701
Spec Ed Part B Entitlement	84027A	H027A170040	FY19	US Department of Education	MO DESE	44100
Spec Ed Part B Entitlement	84027A	H027A180040	FY19	US Department of Education	MO DESE	44100
ECSE-Federal (611)	84027A	H027A180040	FY19	US Department of Education	MO DESE	44200
ECSE-Federal (619)	84173A	H173A180103	FY19	US Department of Education	MO DESE	44201
Title I	84010A	S010A180025	FY19	US Department of Education	MO DESE	45100
Title II.A	84367A	S367A180024	FY19	US Department of Education	MO DESE	46500
Curriculum Substitutes Pmt-Fed	84369A	S369A180026	FY19	US Department of Education	MO DESE	42703
REAP	84.358A	S358A180862	FY19	US Department of Education	US Dept of ED	99999

ACTIVITY 2

HOW ARE THESE SPED
EXPENDITURES CODED?

Utilize the Sped Coding Cheat Sheet to complete the function code, object code roll-up, location code, source code, and project code for each expenditure.





CASH MANAGEMENT

CASH MANAGEMENT

- Cash Management is the process of requesting, receiving, tracking, and disbursing federal funds.
- All federal funds must “tie” to specific expenditures.
- Federal funds can only be requested on a reimbursement basis.

CASH MANAGEMENT PROCEDURE

The district/LEA must have a written Cash Management procedure that addresses:

- The process utilized for determining payment request amounts (what general ledger queries and/or payroll reports will be used).
- The process utilized for requesting payments (who will make payment requests, who will ensure payment requests are on a reimbursement basis, and how often).
- The process utilized for tracking the receipt of federal funds (who will verify receipt of federal funds and ensure accuracy).
- The process utilized for ensuring the federal funds are tied to expenditures in the general ledger (who will complete any necessary coding/journal entry corrections, who will ensure correct project and source codes are utilized).
- The process utilized to ensure overall compliance with the cash management requirements (how will audits be done, who will be the second approval).

REQUESTING FEDERAL FUNDS

- All payment requests must be made on a reimbursement basis
- Utilize general ledger reports to complete Payment Request grid in ePeGS
- Enter cumulative YTD expenditures
- Payment Request Amount will automatically be calculated taking into account prior payment requests.

PAYMENT REQUESTS

- Perform account query for all expenditures coded with a 4 source code and a 44100 project code within the accounting system

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
 January 25, 2019

FD FUNC OBJ LOC SRCE PROG	BUDGET	YTD
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES		
2 1221 6111 4020 4 44100 SE CERTIFIED SALARIES	-208,199.96	38,416.59
1 1221 6151 4020 4 44100 SE SALARY NONCERT	-28,334.11	9,089.25
SUB TOTAL	-236,534.07	47,505.84
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES		
2 1224 6111 4020 4 44100 PS CERTIFIED SALARY	-9,052.69	3,467.50
SUB TOTAL	-9,052.69	3,467.50
Grand Total		50,973.34

PAYMENT REQUESTS

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 38416.59	0.00 9089.25	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 47505.84
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 3467.50	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 3467.50

YTD
38,416.59
9,089.25
47,505.84
3,467.50
3,467.50
50,973.34

Administration Costs								
Indirect Costs	Calculate Indirect Costs							0.00
								0.00
Administration Costs Subtotal								0.00
								0.00
Grand Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	41884.09	9089.25	0.00	0.00	0.00	0.00	0.00	50973.34
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Payment Request Amount 39623.35

PAYMENT REQUESTS

- Repeat process for expenditures coded with a 4 source code and 44200 (ECSE 611) and 44201 (ECSE 619) project code.

OVERPAYMENTS

- Violating CMIA requires a return of federal revenue with interest.
- Overpayments occur when the payment amount exceeds the expenditures coded in the general ledger as being paid with federal funds at the time of the payment request.
- Interest must be calculated even if it was not actually accrued because the potential was there to earn interest.
- Interest is calculated using the following formula:

$$\begin{array}{ccccccc}
 \text{Amount of} & & & & \text{Number of} & & \\
 \text{Overpayment} & \times & \text{Daily Federal} & \times & \text{Business Days} & = & \text{Interest} \\
 & & \text{Interest Rate} & & \text{Overpayment was} & & \text{Due} \\
 & & & & \text{Held} & &
 \end{array}$$

ACTIVITY 3

QUERYING YOUR LEDGER

**Using the information provided in the April 2018 G/L,
complete the payment grid to make an IDEA Part B
federal payment.**



TRACKING FEDERAL FUNDS

- Federal funds must be tied to specific expenditures through coding. A project code identifies the expenditure as being paid with federal funds.
- The district/LEA has 2 options to “tie” federal funds to expenditures
 - Code In Advance/On the day federal funds are received
 - Journal Entry Correction

CODE IN ADVANCE

- Code expenditure in general ledger upfront as a federal expenditure using a source code and project code even though federal funds aren't in the bank
- Once payment is received, no further action is needed because the funds have already been “tied” to an expenditure
- Option is best when allocation amounts are known upfront (IDEA Part B federal funds, ECSE federal funds)

CODE IN ADVANCE STEPS

Step 1: Incur Expenditure and code to with a federal (4) source code and IDEA Part B federal funds (44100) project code in the G/L

1221-6111-4020-4-44100	\$10,000.00	4/10/19
------------------------	-------------	---------

Step 2: Request and Receive Funds in Payment Transmittal

Payment Transmittal	\$10,000.00	5/23/19
---------------------	-------------	---------

Step 3: No further action needed since federal funds have been “**tyed**” to expenditures in advance

JOURNAL ENTRY CORRECTION

- Expenditure is initially coded as a non-federal special education expense
- Once payment is received, a journal entry correction must be completed to recode the expenditure with a federal source code and project code to “tie” the funds to an expenditure
- Option is best when federal allocations are not known until Payment Transmittal is received (HNF federal payments)

Step 1: Receive HNF Federal Funds in Payment Transmittal

Payment Transmittal

\$4,500.01

3/27/2019

Payment Year: 2018-19

Month: March

Deposit Date: 3/27/2019

Check/EFT Number: EF003241700658

Deposit Amount: \$148,649.12

Revenue Code	Revenue Name	CFDA Number	Federal Award Identification Number (FAIN)	Monthly Payment	Minus Bond Payment Direct Depos	Net Monthly Payment
5113	Prop C			\$ 38,865.19		\$ 38,865.19
5311	Basic Formula-State Monies			\$ 139,098.00	\$51,107.00	\$ 87,991.00
5312	Transportation			\$ 5,240.00		\$ 5,240.00
5314	ECSE-State			\$ 2,033.06		\$ 2,033.06
5437	Spec Ed High Need Fund-Federal	84027A	H027A170040	\$ 4,500.01		\$ 4,500.01
5441	Spec Ed Part B Entitlement	84027A	H027A170040	\$ 10,019.87		\$ 10,019.87
TOTAL				\$ 199,756.13	\$51,107.00	\$ 148,649.13

JOURNAL ENTRY CORRECTION STEPS

Step 2: Pick an expense that has already been incurred in the general ledger as a non-federal expense.

GENERAL LEDGER
MONTH: 3/2019 FISCAL YEAR: 2019

FD	FUNC	OBJ	LOC	SRCE	PROG	DESCRIPTION	BUDGET	CURRENT MONTH
FUNCTION CODE 1221: SPECIAL EDUCATION								
02	1221	6111	1050	3	12210	SE CERTIFIED SALARY	135,000.00	15,500.01

Step 3: Journal Entry Correction to Recode to Federal Special Education Account (4 source code and 43703 project code) by the date received

GENERAL LEDGER
MONTH: 3/2019 FISCAL YEAR: 2019

FD	FUNC	OBJ	LOC	SRCE	PROG	DESCRIPTION	BUDGET	CURRENT MONTH
FUNCTION CODE 1221: SPECIAL EDUCATION								
02	1221	6111	1050	3	12210	SE CERTIFIED SALARY	135,000.00	15,500.01

JOURNAL ENTRY CORRECTION
3/27/2019

TRACE #	FD	ACCOUNT CODE	ACCOUNT NAME	POSTING DESCRIPTION	AMOUNT
331	02	1221 6111 1050 3 12210	SE CERTIFIED SALARY	CORRECTION HNF FED FUNDS	-4,500.01
331	02	1221 6111 1050 4 43703	SE CERTIFIED SALARY	CORRECTION HNF FED FUNDS	4,500.01
331	02	1221 6111 1050 3 12210	SE CERTIFIED SALARY	CORRECTION HNF FED FUNDS	11,000.00

JOURNAL ENTRY CONSIDERATIONS

- If a journal entry correction is completed for payroll, must ensure all staff complete the appropriate time and effort documentation.
- If a journal entry correction is completed for equipment, must ensure inventory requirements are met.
- If a journal entry correction is completed for purchased services, must ensure procurement procedures were followed.
- NOTE: High Need Fund revenue may go towards any special education expenditure; it does not have to towards a specific HNF student or HNF expenditure.

OVERCODING

- Federal expenditures should be coded only up to the allocation amount, and not over and above the allocation amount, especially since the FER amounts will automatically pull over from the ASBR starting in 2018-19.

ACTIVITY 4

COMPLETE A JOURNAL ENTRY CORRECTION

Complete a Journal Entry Correction to recode the 1221-6111 expenditure as being paid with HNF federal funds and the remaining portion paid with state revenue.



OBLIGATION OF FUNDS

OBLIGATION OF FUNDS

- To obligate funds is to reserve, commit, or set-aside for a specific activity or purpose.
- Federal funds cannot be obligated until the Budget Application is submitted or July 1st, whichever is later.
- Question to Ask:
 - Was budget application submitted prior to July 1st? If yes, use July 1st as the determining date. If no, use the application submission date as the determining date. Compare the determining date to the obligation date to decide if allowable. Obligations must occur after the determining date.



IF THE OBLIGATION IS FOR...	THEN THE OBLIGATION PERIOD BEGINS...
General Purchases	On the date the district/LEA creates/generates a purchase order to acquire the item. The district/LEA must not issue purchase orders intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Personal Services by an Employee of the District/LEA	On the date the services are performed. For teachers, the obligation begins on the date the work is performed NOT when the contract is signed because teachers are employees of the district/LEA. The district/LEA may not pay employees with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Personal Services by a Contractor who is not an Employee of the District/LEA	On the date the district/LEA makes a binding written commitment (signs contract) to obtain the services. This includes contracts with individuals to provide specific services (i.e. OTs, PTs, and tutors). The district/LEA must not enter into a binding written commitment (sign contract) intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Non-Personal Services by a Contractor who is not an Employee of the District/LEA	On the date the district/LEA makes a binding written commitment (signs contract) to obtain the work. This includes contracts with companies or entities to provide services (i.e. janitorial company, bus company). The district/LEA must not enter into a binding written commitment (sign contract) intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Travel	On the date the travel is performed. The district/LEA must not pay for travel expenses with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Public Utility Services	On the date the district/LEA receives the services. The district/LEA must not pay for utility services with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Acquisition of mobile units	On the date the district/LEA makes a binding written commitment (signs contract) to acquire the property. The district/LEA must not enter into a binding written commitment (sign contract) intended to be paid with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.
Rental of Real or Personal Property	On the date the district/LEA begins to use the property. The district/LEA shall not pay for rental property with IDEA Part B federal funds until the Budget Application has been submitted or July 1 st , whichever is later.

OBLIGATION EXAMPLES

Examples	Budget Application Submission	Determination Date*	Date the Obligation was Made	Federal Funds?
Employee Payroll	June 12, 2018	July 1, 2018	July 25, 2018 (date began work)	Yes
Employee Payroll	July 31, 2018	July 31, 2018	July 25, 2018 (date began work)	No
Purchase Order	June 1, 2018	July 1, 2018	July 5, 2018 (date created)	Yes
Purchase Order	June 1, 2018	July 1, 2018	June 15, 2018 (date created)	No
Contract	July 1, 2018	July 1, 2018	July 1, 2018 (date signed)	Yes
Contract	July 1, 2018	July 1, 2018	June 15, 2018 (date signed)	No

*Was budget application submitted prior to July 1st? If yes, use July 1st as the determining date. If no, use the application submission date as the determining date. Obligations must occur after the determining date!

PRIOR OBLIGATIONS

- Utilize state, local, or county funds to pay expenditure – do not use Federal funds

ACTIVITY 5

CAN IDEA FUNDS BE
USED?

Utilize the Obligation Chart to determine if IDEA funds can be utilized for each obligation example.



PERIOD OF AVAILABILITY

PERIOD OF AVAILABILITY

- The period of availability is the amount of time the district/LEA has to obligate grant funds.
- Typically the period of availability runs from July 1st to June 30th of each fiscal year.
- Obligations must occur within the period of availability.

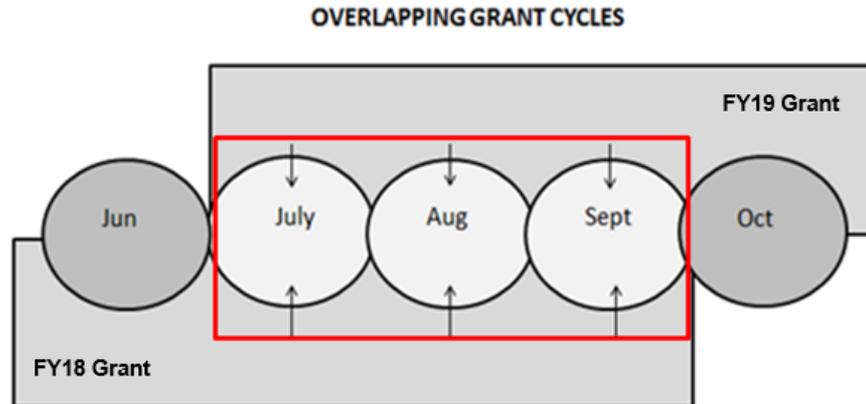
GRANT CYCLE	PERIOD OF AVAILABILITY	FIRST DAY TO OBLIGATE FUNDS	LAST DAY TO OBLIGATE FUNDS	LAST DAY TO ACCESS FUNDS
FY19 Grant Funds	July 1, 2018 – June 30, 2019	July 1, 2018 or the date the Budget App was submitted (whichever is later)	June 30, 2019	September 30, 2019
FY20 Grant Funds	July 1, 2019 – June 30, 2020	July 1, 2019 or the date the Budget App was submitted (whichever is later)	June 30, 2020	September 30, 2020

FER REPORTING CYCLE

- Districts/LEAs have an extra three months to access funds after the Period of Availability ends.
- Can continue to request grant funds until September 30th as long as:
 - The obligation occurred prior to June 30th
 - Have remaining grant funds
 - AND the FER has not been submitted
- Specific coding requirements must be met due to overlapping grant cycles in the same general ledger.

OVERLAPPING GRANT CYCLES

- Overlapping grant cycles means the district/LEA is accessing 2 fiscal years of grants simultaneously in the same general ledger.
- Must account for expenditures paid with prior year (FY18) grant funds and expenditures paid with current year (FY19) grant funds.



TRACKING OVERLAPPING GRANT CYCLES

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
2018-19

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
208	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	--15,000.00	15,000.00	0.00
209	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	--80,000.00	60,000.00	10,000.00
200	1221	6111	1050	3	12210	SE CERTIFIED SALARIES	-30,000.00	25,000.00	3,000.00
100	1221	6151	4020	4	43703	SE SALARY NONCERT	-10,000.00	5,000.00	3,000.00

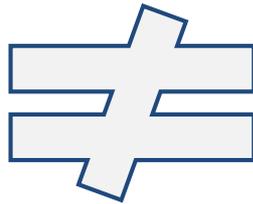
Last digit of fund code indicates which grant funds are paying the expenditure (XX8=FY18, XX9=FY19).

BOTTOM LINE...

Funds from a new grant cycle may not be used for obligations that occurred in the previous grant cycle.

OLD OBLIGATIONS CAN'T BE PAID WITH **NEW** GRANT YEAR FUNDS

FY18
OBLIGATION



FY19
IDEA FUNDS

WHAT TO DO

- Do **NOT** use new year (FY19) grant funds to pay
- Use prior year (FY18) grant funds to pay (because it was obligated during the Period of Availability)
- OR, can use state funds to pay
- OR, can use local funds to pay
- OR, can use county funds to pay

FISCAL YEAR TEACHER CONTRACTS

- Teacher contracts should coincide with the fiscal year (July 1st – June 30th).
- For teacher contracts that do not coincide with the fiscal year, the district/LEA must ensure teachers' salaries and/or benefits are paid with appropriate fiscal year grant funds.

Grant Cycle	Teacher Contract	Grant Cycle To Use...
<p>July 1, 2018 – June 30, 2019 (FY19 grant funds)</p>	<p>August 1, 2018 – July 31, 2019</p>	<p>August 2018-June 2019 Payroll (<i>paid in FY19 G/L</i>)</p> <ul style="list-style-type: none"> • Can pay with FY19 grant funds
		<p>July 2019 Payroll (<i>paid in FY20 G/L</i>)</p> <ul style="list-style-type: none"> • <u>Can</u> pay with FY19 grant funds <u>if</u> have remaining grant funds (must track separately), if not MUST pay with state, local, and/or county funds • <u>Cannot</u> pay with FY20 grant funds (new money)



INTERNAL CONTROLS

INTERNAL CONTROLS

- Internal controls safeguard the district/LEA and protect against fraud and abuse
- Written policies and procedures should at a minimum include the following elements:
 - Segregation of Duties or Second Approval Process
 - Approval of Expenditures
 - Journal Entry Correction Approval
 - Supervision/Monitoring of Operations
 - Retention of Records
 - Physical Safeguards
 - IT Security
 - System Controls
 - System Reports

INTERNAL CONTROL ELEMENTS

- Segregation of Duties/Second Approval
 - The duties of approving, processing (receipt/payment), and recordkeeping should be separated or a second approval process be implemented
 - Second approval process entails review and approval by at least two different people (i.e. the superintendent and/or school board)
- Approval of ALL Expenditures
 - Review of all expenditures (and supporting documentation) by special education director prior to issuing payments
 - Multiple signatures should be required on all payment documentation (i.e. different people should be approving vs. issuing payment)
- Journal Correction Entry Approval
 - Second approval should be obtained prior to posting journal entry corrections
 - Approval documentation should be maintained

INTERNAL CONTROL ELEMENTS

- Supervision/Monitoring of Operations
 - To maintain efficiency, effectiveness, and proper use of funds
 - Staff responsible for monitoring operational activities should continually receive training on program changes/updates
 - District/LEA evaluation of the process to ensure efficiency, effectiveness, and proper use of funds
- Retention of Records for 5 years to substantiate transactions
- Physical Safeguards in place (cameras, locks, etc.)
- IT Security (passwords, access logs, etc.)
- System Controls within accounting and payroll systems
- System Reports
 - Ability to query accounting and payroll system data reports for accountability and financial management purposes



SOURCE DOCUMENTATION

SOURCE DOCUMENTATION

- All special education program expenditures must have supporting documentation, also called source documentation
- Source documentation indicates the **who, what, when, where, why and how** for an expenditure
- Source documentation may include:
 - Requisition
 - Purchase Order
 - Receiving Documentation
 - Invoice
 - Payment
- Without source documentation, districts/LEAs cannot prove compliance with IDEA Part B federal grant requirements

REQUISITION

- The REQUISITION is the originating request for a purchase
 - **WHAT** is to be purchased
 - **WHO** is it for
 - **WHY** it is needed
- Must be in written format (electronic, email, standard form, handwritten request)
- Must have an indication of approval
- Must be maintained as part of the source documentation

Maintain as part of Source Documentation



STATE OF MISSOURI
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
P.O. BOX 480, JEFFERSON CITY, MISSOURI 65102
DEPARTMENTAL PURCHASE REQUISITION

PAGE(S) 1 OF 1
8579

Unique Identifier

ORGANIZATION NAME Missouri School District		ORGANIZATION NUMBER		ACCOUNTING INFORMATION See Each Line Below			
ITEM NO.	QTY	UNIT	CATALOG NUMBER	COMM. SERV. CODE	DETAILED DESCRIPTION OF ITEM OR ITEMS (INDICATE BRAND NAME, MANUFACTURER, SIZE, ETC., IF KNOWN) USE A SEPARATE FORM FOR EACH VENDOR	UNIT PRICE	TOTAL COST
1	5	ea		115324	Multi-Use Copy Paper, 8.5x11.5, Case 01-1221-6411-0000-3-12210	\$28.99	\$144.95 \$0.00
2	1	ea		1334628	Crayola Washable Markers, 8-Color, Set of 200 01-1221-6411-4020-3-12210	\$81.99	\$81.99 \$0.00
3	1	ea		1512741	Inflatable Pea Pod XL, 80 In. Vinyl, Green 01-1281-6411-4020-3-12810	\$104.99	\$104.99 \$0.00
4	1	ea			Estimated Shipping	\$31.26	\$31.26 \$0.00
					Supplies needed in the Special Education and ECSE classroom for IEP activities.		\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$363.19

What is being purchased

Why it is being purchased

Who it is being purchased for

DELIVERY ADDRESS - SHIP OR DELIVER ABOVE TO THE FOLLOWING ADDRESS
Ship To: Shelley Woods
Missouri School District
1234 Main St
Jefferson City, MO

SOURCE OF SUPPLY, IF KNOWN
VENDOR CODE
School Specialty
100 Paragon Parkway
Mansfield, OH 44903

Documented Approval

SIGNATURE OF REQUESTOR
Shelley Woods
TITLE
Sped Director

PHONE NO.
761-3561
DATE
7/15/18

SIGNATURE BY (SIGNATURE)
Shelley Woods
TITLE
Superintendent
DATE
7/18/18

SPACE BELOW FOR USE BY CONTRACTING AND PROCUREMENT SECTION



PURCHASE ORDER

- The PURCHASE ORDER obligates funds for a purchase
 - **WHAT** the purchase consists of
 - **HOW** the purchase is obtained
 - **WHERE** the purchase will be obtained from
- Must contain specifics:
 - Detail of items purchased
 - Vendor purchased from
 - Funding source being obligated
 - Quantity purchased
 - Purchase Price
 - Approval signature and date
- Must be in written format with unique identifying numbers
- Must be approved by individual other than the person who created, or have a second signature of approval
- Must be maintained as part of the source documentation

Maintain as part of Source Documentation

MISSOURI SCHOOL DISTRICT

1234 Main Street
Jefferson City, Missouri 65101
573-635-1234
573-635-5678

Where the purchase is coming from

From:
School Specialty
100 Paragon Parkway
Mansfield, OH 44903
888-388-3224

How the purchase is obtained

SHIP TO:
Leslie Turpin
Missouri School District
1234 Main Street
Jefferson City, MO 65101

PURCHASE ORDER

Unique Identifier

P.O. NUMBER: 0587932

[The P.O. number must appear on all related correspondence, shipping papers, and invoices]

What the purchase consists of

P.O DATE	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS	
7/22/2018	Leslie Turpin				
QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL	
5	115324	Multi-use Copy Paper, 8 1/2 x 11", Case	28.99	144.95	
ACCOUNT CODE:		01-2329-6411-0000-3-12210			
1	1334628	CRAYOLA WASHABLE MARKERS 8-COLOR, SET OF 200	81.99	81.99	
ACCOUNT CODE:		01-1221-6411-4020-3-12210			
1	1512741	INFLATABLE PEA POD XL, 80 IN VINYL, GREEN	104.99	104.99	
ACCOUNT CODE:		01-1281-6411-4020-3-12810			
SUBTOTAL					331.93
SALES TAX					[8.2%]
SHIPPING AND HANDLING					27.21
OTHER					0.00
TOTAL					\$359.14

1. Please send two copies of your invoice.
2. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
3. Please notify us immediately if you are unable to ship as specified.
4. Send all correspondence to:
Leslie Turpin
1234 Main Street
Jefferson City, Missouri 65101
573-635-1234
573-635-5678

Funding Source

Separate Approval

Angie Nickell 7/22/18

Issued By

Leslie Turpin
Authorized by

7/23/18



RECEIVING DOCUMENTATION

- The RECEIVING DOCUMENTATION indicates:
 - **WHEN** the purchase has been received or
 - **WHEN** the service has been provided
- Examples of receiving documentation:
 - Packing slip
 - Timesheet
 - Attendance certificate
 - Therapy notes/logs
- Must contain a signature with date to indicate verification of receipt of items or service provided
- Must be maintained as part of the source documentation

Maintain as part of Source Documentation



100 Paragon Parkway
Mansfield OH 44903
Toll Free Phone: 888-388-3224
Toll Free Fax: 888-388-6344
www.schoolspecialty.com

**Ship To: MISSOURI SCHOOL DISTRICT
1234 MAIN STREET
JEFFERSON CITY MO 65101**

Packing Slip		Page: 1 of 1
Printed: 7/24/2018		
Order Number:	246416000	
Ship Date:	7/24/2018	
Customer Number:	258188	
Shipment Number:	1047532355	
Customer PO:	587932	
Attn:	Leslie Turpin	

Order Information:

Contact Information:

Our helpful Customer Care resources are available 24/7 at www.schoolspecialty.com/customer-care.
Track your order, report incomplete orders or damages, obtain order documentation and more!

Delivery Information:

- Your order may ship in multiple boxes and may deliver at different times.
- One packing slip is provided per shipment; there is not one included in every carton.

The following items are in this shipment:

Line	Product No	Cust Item No	Description	UOM	Qty Ord	Qty Ship	Qty B/O
1	115324	115324	Multi-Use Copy Paper; Case	EA	3	3	✓
2	1334628	1334628	Crayola Wash Marker-8; 200 set	PK	1	1	✓
3	1512741	1512741	Inflatable Pee Pod XL; green	PK	1	1	✓

Indication
items were
received

Signature & Date

7/27/2018 Received.
J. Turpin

INVOICE

- The INVOICE is the request for payment and verifies the WHO, WHAT, WHEN, WHERE, WHY, AND HOW
- Must indicate the funding source paying expenditure
- Must list accounting codes
- Must match the purchase order
- Must contain an approval signature with date
- Must be maintained as part of the source documentation

INVOICE #26446196

August 1, 2018

359.14

PAYMENT DUE: August 15, 2018

Missouri School District
1234 Main Street
Jefferson City, MO 65101
573-635-1234

School Specialty
100 Paragon Parkway
Mansfield, OH 44903
-388-3224 Toll Free

Funding Source

QUANTITY	DETAILS	UNIT PRICE	LINE TOTAL
5	Multi-Use Copy Paper, 8 1/2 x 11", Case	28.99	144.95
1	Crayola Washable Markers 8-Color, Set of 200	81.99	81.99
1	Inflatable Pee Pod XL, 80 in Vinyl Green	104.99	104.99

Accounting Codes

01-0309-4411-0000-3-12210 \$144.95
 01-1221-4411-4000-3-12210 \$81.99
 01-1221-4411-4000-3-12210 \$104.99

Approval Signature & Date

8/1/18 OK to pay.
J. Surpin

Matches PO

S & H 27.21
 Net Total \$359.14
 Tax

USD TOTAL \$359.14

PAYMENT DETAILS

Name of Beneficiary: SCHOOL SPECIALTY
 Name of Bank: First National Bank
 Address of Bank: 456 Main St. Mansfield, OH 4490309876
 Account Number: 1234567
 Routing Number (SWIFT Code): 9876543210
 Payment Reference: #26446196

OTHER INFORMATION

SCHOOL SPECIALTY
 Phone: 888-388-3224
 Facsimile: 888-388-6344
 www.schoolspecialty.com
 cs@schoolspecialty.org

Maintain as part of Source Documentation

PAYMENT

- The PAYMENT is the documentation of the issued check or the electronic payment transmittal
- Must be verified for accuracy against the invoice before mailing
- Must log expenditure in the general ledger at the time payment is issued
 - Funding source and accounting codes must correlate with purchase order and invoice documentation
- Must contain an approval signature and date
- Must be maintained as part of the source documentation

MISSOURI SCHOOL DISTRICT 0986368

VENDOR: SSPEC SCHOOL SPECIALTY
100 PARAGON PARKWAY
MANSFIELD, OH 44903

INVOICE #	INVOICE DATE	PO #	ACCOUNT	INVOICE AMT
26446196	8/1/2015	587932	01-2329-6411-0000-3-12210	144.95
			01-1221-6411-4020-3-12210	81.99
			01-1281-6411-4020-3-12810	104.99
				27.21

Check # 0986368 Check Amount \$359.14 ✓ 8/8/18 ok
annickelle Check Date: 8/8/2018

Funding Source &
Accounting Codes

Approval
Signature & Date

Verified for
Accuracy

Maintain as part of Source Documentation



PROCUREMENT

PROCUREMENT REQUIREMENTS

- Follow district policy on bidding.
- Policy should have thresholds and describe the following types of procurements:
 - Micro Purchases
 - Small Purchases
 - Sealed Bids
 - Competitive Proposals
 - Noncompetitive/Sole Source
- Must keep bidding documentation.
- May be more restrictive on amounts, but can't be more than federal thresholds.

MICRO PURCHASES

Districts/LEAs shall identify in the written procurement procedure, a micro purchase threshold of \$3,500 or less. No bids or quotations are required, but micro-purchases must be distributed equitably among qualified vendors – “SHARE THE LOVE” (i.e. cannot order supplies from Staples only, unless Staples was selected through the bid process).

SMALL PURCHASES

Districts/LEAs shall identify in the written procurement procedure, a small purchase threshold of \$150,000 or less and the number of required quotes/bids (i.e. 3 bids) for each purchase. Although the Uniform Grant Guidance indicates \$150,000 is a small purchase, DESE recommends setting a much lower threshold. The district/LEA must maintain documentation of the quotes/bids even though the item is considered a small purchase.

SEALED BIDS

Districts/LEAs shall identify in the written procurement procedure when bids will be publicly solicited through formal advertising. Publicly solicited bids are appropriate when:

- The purchase is greater than \$150,000;
- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the project;
- The procurement lends itself to a firm-fixed price contract (where the amount of payment is capped and does not depend on the amount of resources or time expended); and
- The selection of the successful bidder can be made on the basis of lowest cost.

COMPETITIVE PROPOSALS

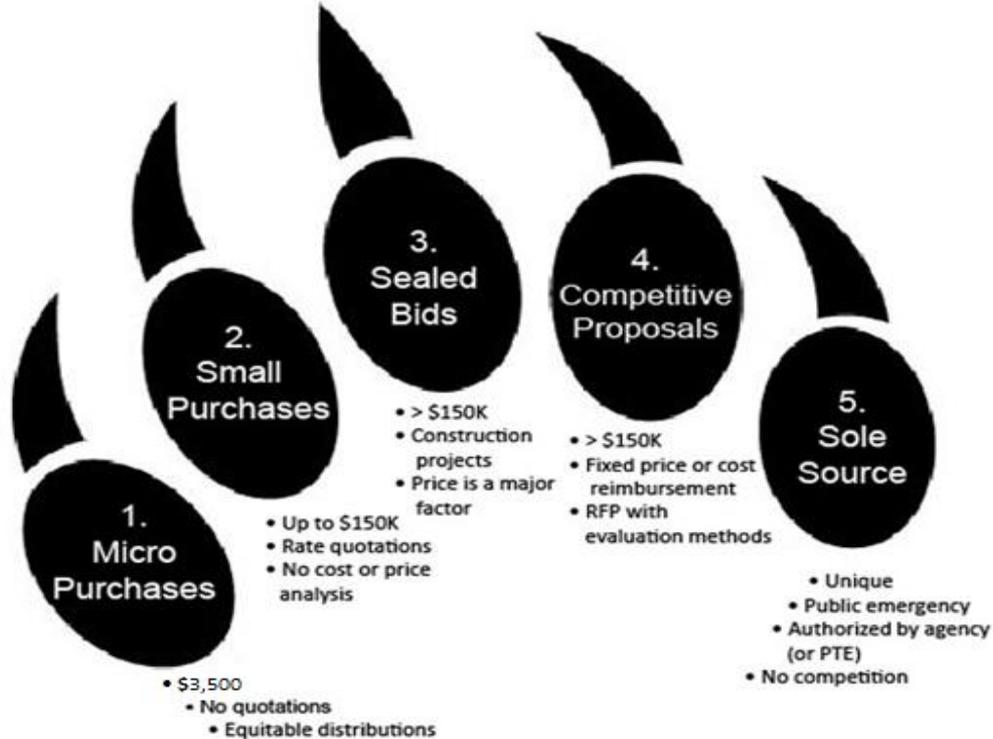
Districts/LEAs shall identify in the written procurement procedure when competitive proposals will be utilized. This method is used when:

- The purchase is greater than \$150,000;
- More than one contractor/vendor is submitting an offer;
- Either a firm-fixed price (where the amount of payment is capped and does not depend on the amount of resources or time expended) or cost-reimbursement type contract (where the amount of payment is for all allowed expenses to a set limit plus additional funds to allow for profit) will be awarded;
- Conditions are not appropriate for the use of sealed bids; and
- There are multiple evaluation factors other than just cost.

SOLE SOURCE

Noncompetitive proposals are occasionally permissible but only in limited circumstances. This occurs when the item is only available from a single vendor, there is an emergency situation, or competition is determined to be inadequate (after soliciting a number of sources). Sole source purchases should be well documented as to why the district/LEA was unable to obtain competitive proposals.

PROCUREMENT CLAW



ACTIVITY 6

PROCUREMENT BIDDING ACTIVITY

Determine which expenditures would have required the district/LEA to obtain 3 bids. Determine which expenditures would have required the district/LEA to obtain sealed bids.





DETERMINING HOW TO USE YOUR FUNDS

IDEA Part B 611

3-21 year olds with disabilities

Regular Part B

K-12 students
with disabilities

ECSE 611

3-5 year olds in
ECSE

IDEA Part B 619

3-5 year olds with disabilities

ECSE 619

3-5 year olds in ECSE

ALL
districts/LEAs
receive

Only district/LEAs with
3-5 PK prior year
December 1 child count
receive

IDEA FEDERAL FUNDS

The Regular Part B, ECSE 611, and ECSE 619 amounts are shown at the top of the budget grid.

Part B and ECSE Total Funds Available	<u>\$594,239.00</u>
Part B	
*Current Year Regular Part B	\$447,668.03
*Regular Part B Carryover	<u>\$0.00</u>
Total Available:	\$447,668.03
*Regular Part B includes CEIS	
ECSE	
Current Year ECSE 611	\$131,667.00
Current Year ECSE 619	\$13,518.00
Total Available	\$145,185.00

Proportionate Share

Current Year Calculation (estimated):
Prior Year Carryover:
Total Available:

\$1,385.97
\$0.00
\$1,385.97

Coordinated Early Intervening Services (CEIS)

Current Year Calculation:
Prior Year Carryover:
Total Available:

\$67,358.10
\$0.00
\$67,358.10

Proportionate Share Guidance

CEIS Guidance

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

PROCESS FOR DETERMINING HOW TO SPEND FUNDS

- Determine what requirements are tied to the expenditure (e.g. time and effort, bidding, prior approval from DESE).
- Ensure the expenditure isn't used as a match or expenditure source for another federal program (e.g. Medicaid reimbursement, Title).
- Weigh the benefits/disadvantages, the coding involved, and the time required to determine the best route for spending funds.
- Ensure the expenditure is trackable and has a sufficient audit trail.

AUDIT TRAIL

Only purchase items with federal funds that can leave a clear “audit trail” or are that are traceable or can be tracked.

Audit Trail Example Items:

- Salary and Benefits (Payroll)
- Equipment (Inventory)
- Professional Development (Certificates of Attendance)
- Purchased Services (Contract & Logs)
- Classroom Books

Non-Audit Trail Example Items:

- Reams of Paper
- General Supplies

UNALLOWABLE USE OF IDEA FEDERAL FUNDS

Local Tax Effort (LTE)/Billbacks - Code to 1911	Promotional Items (pens, bags, T-shirts, etc.)
Payments to State Schools (LTE) – Code to 1911	Income Generating Activities (i.e. life skills classroom bake sale)
Medicaid Billing Fees – Code to 2529	Principal/Administrative Salaries That Have Not Been Prorated
Recreational Field Trips	Alcoholic Beverages
Classroom Parties	Audit Costs
General Education Expenditures *(except for CEIS)	Fines and Penalties
Petty Cash	Lobbying
Entertainment	Legal Fees Related To Child Compliant/Due Process
District-wide Training (unless it is geared specifically towards special education)	Materials & Supplies Deemed Unnecessary For Sped Program Requirements



ALLOWABLE USE OF FUNDS

ALLOWABILITY PROCEDURE

- The district/LEA must have a written allowability procedure for the use of federal funds.
 - The process used to ensure expenditures are necessary, reasonable, permissible, allocable, and documented from the beginning of the grant cycle in the development and budget stage to the end of the grant cycle in reporting final expenditures.
 - The process utilized to determine direct and indirect costs.
 - The process utilized to ensure all expenditures paid with all federal revenue are treated consistently across all programs.
 - The process utilized to ensure policies/procedures apply uniformly to both federally funded and non-federally funded expenditures.
 - The process utilized to determine cost sharing or matching requirements.
 - The process utilized to indicate which employee positions are responsible for preparing and approving the budget, approving and expending funds, and reporting final expenditures.

ALLOWABLE USE OF FUNDS - IDEA

- IDEA Part B federal funds may be used for:
 - Special Education & Related Services
 - Salaries and Benefits
 - Contracted Services
 - Equipment/Appropriate Technology
 - Supplies
 - Facilities/Construction
 - Coordinated Early Intervening Services
 - Proportionate Share
 - Schoolwide Pool

ALLOWABLE USE OF FUNDS - IDEA

To determine if an expenditure is an allowable use of funds under IDEA, the district/LEA should ask the following:

- Is the expenditure required to implement an IEP?
- Is the expenditure required to run the special education program?
- Is there adequate documentation to justify and track the use of the item/service by the special education program?

ALLOWABLE USE OF FUNDS - OTHER

- Expenditure is tracked with the appropriate project code (44100, 44200, 44201, etc.)
- Expenditure is tracked with the appropriate source code (4)
- Expenditure is tracked with the appropriate function code, if applicable
- Expenditure meets obligation requirements
- Expenditure meets period of availability requirements
- Expenditure has supporting documentation (time and effort, inventory, bid documentation, proration methods, logs, etc.)

SPED SALARIES & BENEFITS

Special education salaries and benefits may be for teachers, paraprofessionals, ancillary/therapy service providers, special education director, process coordinator, etc.

If Federal funds are expended for salaries & benefits, then must:

- Payroll records must indicate a source code 4 and a 44100 project code
- Maintain time and effort documentation
<https://dese.mo.gov/financial-admin-services/general-federal-guidance>
- Code in MOSIS to special education course codes and program codes

PURCHASED SERVICES/TRAVEL

Special education contracted services may be for diagnostic testing, ancillary/therapy service providers, transportation, private agency tuition, public placement tuition, cooperative fees, travel, mileage, registrations, etc.

If Federal funds are expended for purchased services, then must:

- Follow procurement policy
- Maintain bid and other required documentation
- Check debarment and suspension site and maintain documentation of search results (if over \$25,000)
- Ensure private agencies are approved through DESE
- Attach travel justification statement with source documentation
- Track in the general ledger with an object code 63XX, source code 4, and 44100 project code

SUPPLIES

Supplies are any item with a cost of less than \$1,000 per unit.

If Federal funds are expended for supplies, then must:

- Only purchase supplies with federal funds that can leave an “audit trail” or are trackable
- Distribute purchases among multiple vendors (“Share the Love”)
- Track in the general ledger with a source code 4 and project code 44100

PROPORTIONATE SHARE

Proportionate share is the amount of IDEA Part B federal funds that must be spent to provide special education services to parentally placed private, parochial, and home schooled children with disabilities ages 5-21 who have been evaluated and determined eligible for special education services.

If district/LEA is required to use Federal funds for proportionate share, then must:

- Report private, parochial, and home schooled children in MOSIS with placement code of 2100
- Prorate expenditures based on logs/time spent with private, parochial, and home schooled children
- Maintain time and effort documentation
- Track in general ledger by utilizing function code 1224 and/or 2557, source code 4, and project code 44100

CEIS

Coordinating Early Intervening Services (CEIS) is the use of up to 15% of IDEA Part B funds on students who have not been identified as needing special education, but who are in need of additional academic or behavioral supports to succeed in the general education environment.

If Federal funds are expended for CEIS, then must:

- Complete the CEIS report form in ePeGS
- Prorate expenditures based on logs/time spent with CEIS students
- Maintain time and effort documentation
- Track in general ledger by utilizing function code 1223, source code 4, and project code 44100.

EQUIPMENT/TECHNOLOGY

Equipment is 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.

If Federal funds are expended for equipment, then must:

- Obtain prior approval through ePeGS
- Maintain one MASTER inventory listing for equipment with all required components
- Add equipment to the master inventory listing as it is purchased
- Complete physical inventory at least every two years
- Attach a physical label (not easily removable) to the equipment
- Follow equipment disposition requirements
- Track in the general ledger with source code 4 and project code 44100

CAPITAL OUTLAY

Capital Outlay is defined as construction, renovation, purchase of real estate, or purchase of vehicles.

If Federal funds are expended for capital outlay, then must:

- Obtain prior approval through ePeGS
- Comply with the following:
 - Uniform Federal Accessibility Standards
 - Americans with Disabilities Accessibility Guidelines
 - Davis-Bacon Wage Rate Provisions
 - Missouri Minimum Standards for School Buses (if applicable)
- Follow specific capital outlay disposition requirements
- Track in the general ledger with source code 4 and project code 44100

SALARIES AND BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPORTIONATE SHARE (PS)	COORDINATED EARLY INTERVENING SERVICES (CEIS)	EQUIPMENT	CAPITAL OUTLAY	TRAVEL
Track IDEA paid Employees in Payroll System. Report in MOSIS.	Follow Procurement Procedures related to Bidding	Any item with a cost less than \$1,000 per unit	Track all expenditures for PS with function code 1224 or 2557	Track all expenditures for CEIS with function code 1223	Request Prior Approval through ePeGS Budget Application	Request Prior Approval through ePeGS Budget Application	Track IDEA paid travel with 44100 (Part B Project Code)
Track IDEA paid expenditures with 44100 (Part B) Project Code	Track IDEA paid purchased services with 44100 (Part B) Project Code	Track IDEA paid supplies with 44100 (Part B) Project Code	Track IDEA paid PS with 44100 (Part B) Project Code	Track IDEA paid CEIS with 44100 (Part B) Project Code	Track IDEA paid equipment with 44100 (Part B) Project Code	Track IDEA paid Capital Outlay with 44100 (Part B) Project Code	Ensure Obligation Date Meets Requirements
Complete Time and Effort Documentation for IDEA paid Employees	Ensure Obligation Date Meets Requirements	Ensure Obligation Date Meets Requirements	Prorate Salaries and Benefits as appropriate	Prorate Salaries and Benefits as appropriate	Follow Procurement Procedures related to Bidding	Follow Procurement Procedures related to Bidding	Attach Travel Justification Statement to Source Documentation
Ensure Obligation Date Meets Requirements	Ensure Private Agencies are Approved through DESE	Only Purchase Supplies that are trackable and have an audit trail	Complete Time and Effort Documentation for IDEA PS paid Employees	Complete Time and Effort Documentation for IDEA CEIS paid Employees	Ensure Obligation Date Meets Requirements	Ensure Obligation Date Meets Requirements	
Ensure IDEA paid salary and benefits are deducted from Medicaid Roster	Check Debarment and Suspension List if applicable	"Share the Love" among multiple vendors, can't utilize just one prime vendor unless bid	Track Students receiving services with a 2100 placement code in MOSIS	Complete reporting requirements in ePeGS	Complete Equipment Inventory	Follow Uniform Accessibility/ADA Standards and Davis-Bacon Act for Laborers	

SCHOOLWIDE POOL

The schoolwide pool program provides districts/LEAs more flexibility in serving students, by improving all structures that support student learning by combining all resources, as opposed to providing services to identified, individual students.

If Federal funds are expended for schoolwide pool, then:

- Complete both IDEA and NCLB budget applications in ePeGS
- Determine amount of funds to pool based on allowed amount

BUDGETING FUNDS

The district/LEA must enter budgeted funds by the appropriate function and object codes on the IDEA Part B Budget Application in ePeGS. Budgeted funds may not exceed the district/LEA allocation.

The district/LEA will complete an account query within the accounting system for all expenditures budgeted with a 4 source code and a project code of 44100.

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
2018-19

FD	FUNC	OBJ	LOC	SRCE	PROG	BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES								
1	1221	6151	4020	4	44100 SE SALARY NONCERT	-817,390.97	0.00	0.00
SUB TOTAL						-817,390.97	0.00	0.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES								
2	1224	6111	4020	4	44100 PS CERTIFIED SALARY	-10,181.03	0.00	0.00
SUB TOTAL						-10,181.03	0.00	0.00

APPROVING EXPENDITURES

Expenditures should have the approval of the special education director or another individual familiar with IDEA Part B federal requirements to ensure allowable use of funds and avoid negative impacts to Maintenance of Effort.

Journal Entry corrections should have the approval of the special education director or another individual familiar with IDEA Part B federal requirements to ensure allowable use of funds, internal controls, and avoid negative impacts to Maintenance of Effort.

PRORATING EXPENDITURES

IDEA Part B federal funds that are not directed 100% towards Special Education must be prorated.

PRORATING EXPENDITURES			
Spec Ed Students	÷ Total Population	× Total Cost	= Prorated Sped Cost
Spec Ed Teachers	÷ Total Teachers	× Total Cost	= Prorated Sped Cost
Spec Ed Classrooms	÷ Total Classrooms	× Total Cost	= Prorated Sped Cost
Sped Ed Square Feet	÷ Total Square Feet	× Total Cost	= Prorated Sped Cost
Spec Ed Caseload Minutes	÷ Total Caseload Minutes	× Total Cost	= Prorated Sped Cost

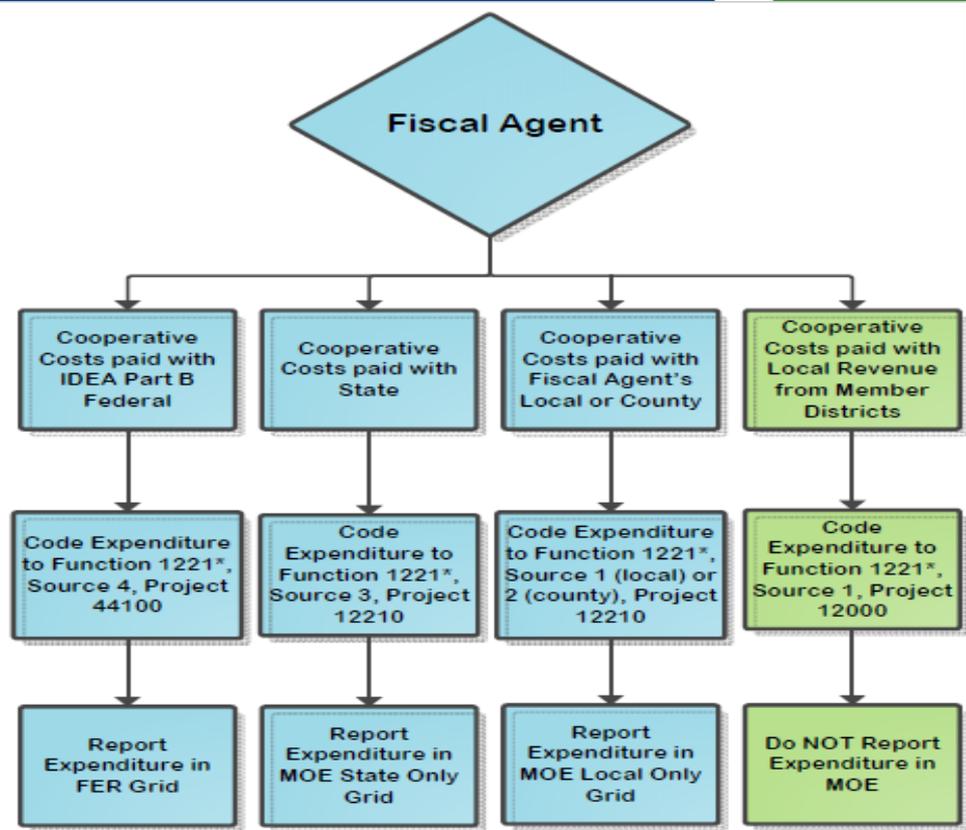
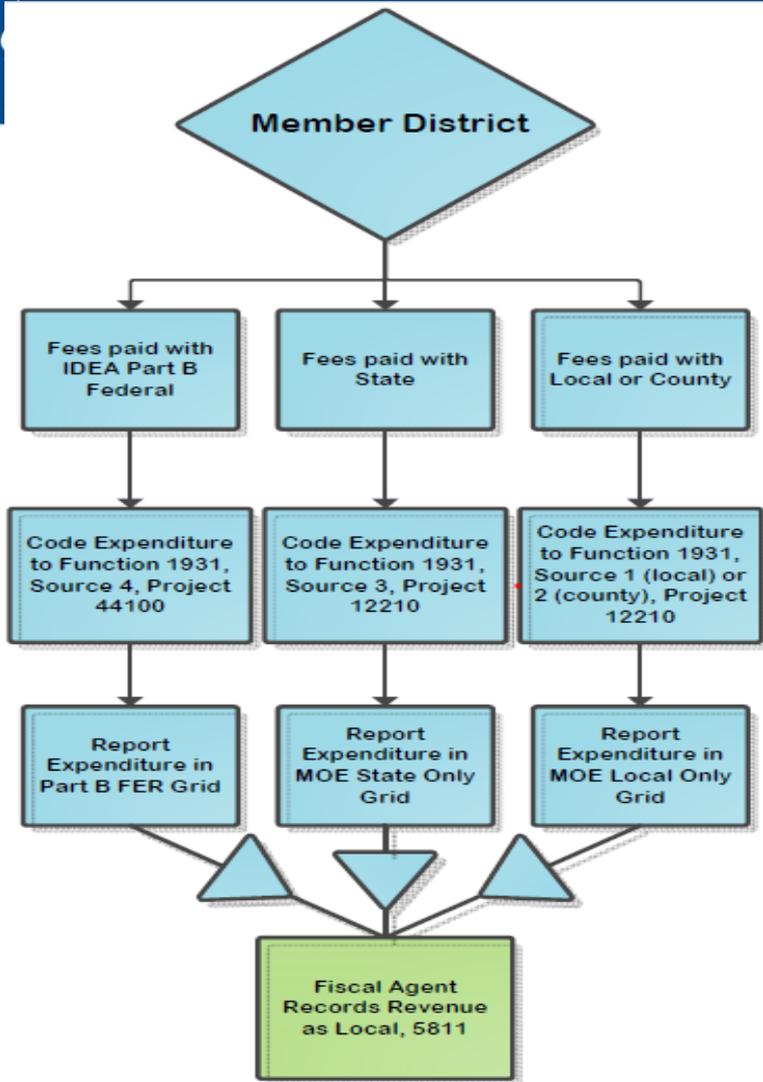
EXCEPTION TO PRORATING

Expenditures do not have to be prorated in cases where there is an incidental benefit to non-special education students. To determine incidental benefit, ask these questions:

- Is there any substantial additional cost from the participation of non-disabled students?
(Yes→ no incidental benefit; must prorate expenditures)
- Is the item used by non-disabled students more than disabled students?
(Yes→ no incidental benefit; must prorate expenditures)
- Is the item used more than 20% of the time by non-disabled students?
(Yes→ no incidental benefit; must prorate expenditures)

COOPERATIVES

- Cooperative funds collected from the member district/LEA must be coded as local revenue when received, even if the cooperative fee was originally paid from federal funds.
- When the fiscal agent spends cooperative fee funds within the cooperative, the fiscal agent must track these funds with a 12000 project code.



ACTIVITY 7

CAN FUNDS BE SPENT ON
THIS?

Determine if IDEA Part B funds may be used for the expenditures listed on the activity sheet.



ECSE FEDERAL ALLOCATIONS (611 and 619)

ECSE FEDERAL ALLOCATIONS

- Starting in the 2018-19 school year, districts/LEAs will receive ECSE federal allocations (ECSE 611 and/or ECSE 619) ePeGS Part B and not through the ECSE FER.
- ECSE 611 allocations must be tracked with a source code 4 and project code 44200.
- ECSE 619 allocations must be tracked with a source code 4 and project code 44201.

ECSE FEDERAL ALLOCATIONS - ePeGS

Funding Application: Spec Ed Part B Entitlement - Budget Grid Version: Initial Status: Approved

Part B and ECSE Total Funds Available [\\$594,239.00](#)

<u>Part B</u>		<u>Proportionate Share</u>		<u>Coordinated Early Intervening Services (CEIS)</u>	
*Current Year Regular Part B	\$447,668.03	Current Year Calculation (estimated):	\$1,385.97	Current Year Calculation:	\$67,358.10
*Regular Part B Carryover	\$0.00	Prior Year Carryover:	\$0.00	Prior Year Carryover:	\$0.00
Total Available:	\$447,668.03	Total Available:	\$1,385.97	Total Available:	\$67,358.10
*Regular Part B includes CEIS		Proportionate Share Guidance		CEIS Guidance	

ECSE	
Current Year ECSE 611	\$131,667.00
Current Year ECSE 619	\$13,518.00
Total Available	\$145,185.00

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

Restricted Indirect Costs Rate: 1.86 %

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	0.00	313367.62	134286.38	0.00	0.00	0.00	0.00	447654.00

ECSE FEDERAL ALLOCATIONS – BUDGET GRID

Costs								
Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs								0.00
Administration Costs Subtotal								0.00
ESEA Total Distributed From Schoolwide Pool								0.00
Total Distributed to Schoolwide Pool	Maximum Allowed for Schoolwide Pool							0.00
GRAND TOTAL	0.00	313367.62	134286.38	1400.00	0.00	0.00	0.00	449054.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
ECSE 611	\$0.00	\$92,166.90	\$39,500.10	\$0.00	\$0.00	\$0.00	\$0.00	\$131,667.00
ECSE 619	\$0.00	\$9,462.60	\$4,055.40	\$0.00	\$0.00	\$0.00	\$0.00	\$13,518.00
ECSE Total	\$0.00	\$101,629.50	\$43,555.50	\$0.00	\$0.00	\$0.00	\$0.00	\$145,185.00
Part B and ECSE Total Program Cost	\$0.00	\$414,997.12	\$177,841.88	\$1,400.00	\$0.00	\$0.00	\$0.00	\$594,239.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Save Comments

Continue

Print Preview

Print

ECSE FEDERAL ALLOCATIONS - DISTRIBUTION

ECSE 611 Allocation:	\$131,667
<u>ECSE 619 Allocation:</u>	<u>\$ 13,518</u>
TOTAL FEDERAL ECSE:	\$145,185

2017-18 ECSE FER
Reimbursement
\$575,000
(paid over 2018-19 year)

State Portion paid
through ECSE FER in
monthly installments
\$429,815

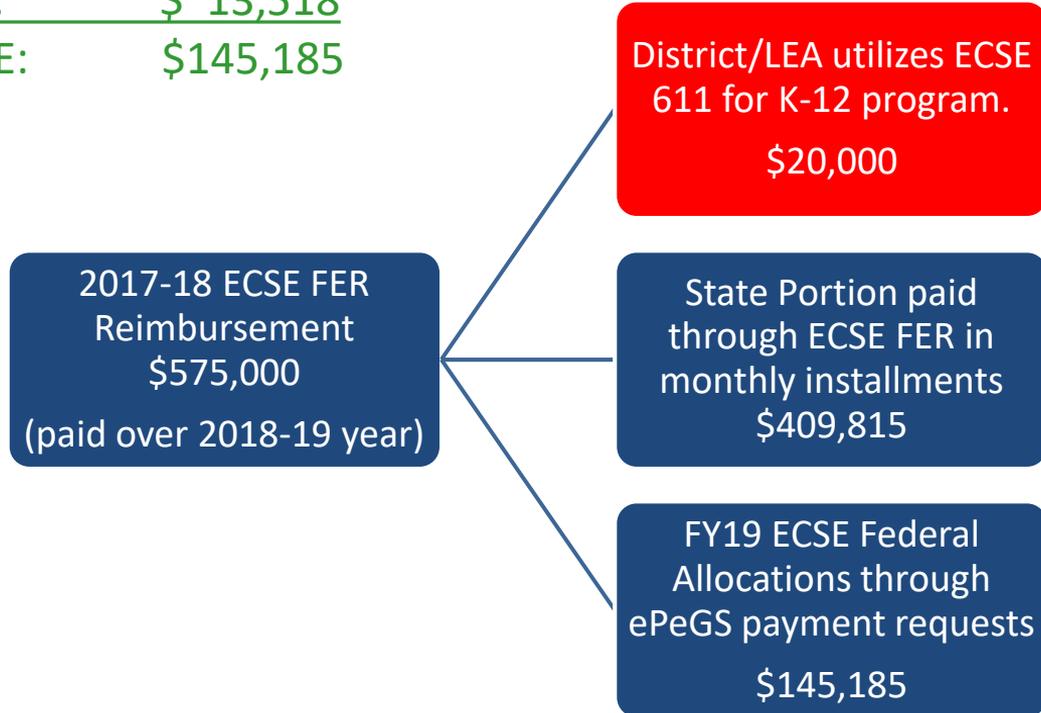
FY19 ECSE Federal
Allocations through
ePeGS payment requests
\$145,185

ECSE 611 ALLOCATION

- Only districts/LEAs with a prior year ECSE program will receive ECSE 611 allocations.
- According to regulations, ECSE 611 funds may be spent on any special education expenditure for children ages 3-21, meaning the funds may spent on K-12 expenditures as well.
- **CAUTION:** If the district/LEA has a current year ECSE program, these funds should be spent on the ECSE program so there isn't a funding gap.
- If the district/LEA does not have a current year ECSE program, there aren't any concerns for spending the funds on K-12 expenditures.

ECSE FEDERAL ALLOCATIONS - DISTRIBUTION

ECSE 611 Allocation:	\$131,667
<u>ECSE 619 Allocation:</u>	<u>\$ 13,518</u>
TOTAL FEDERAL ECSE:	\$145,185

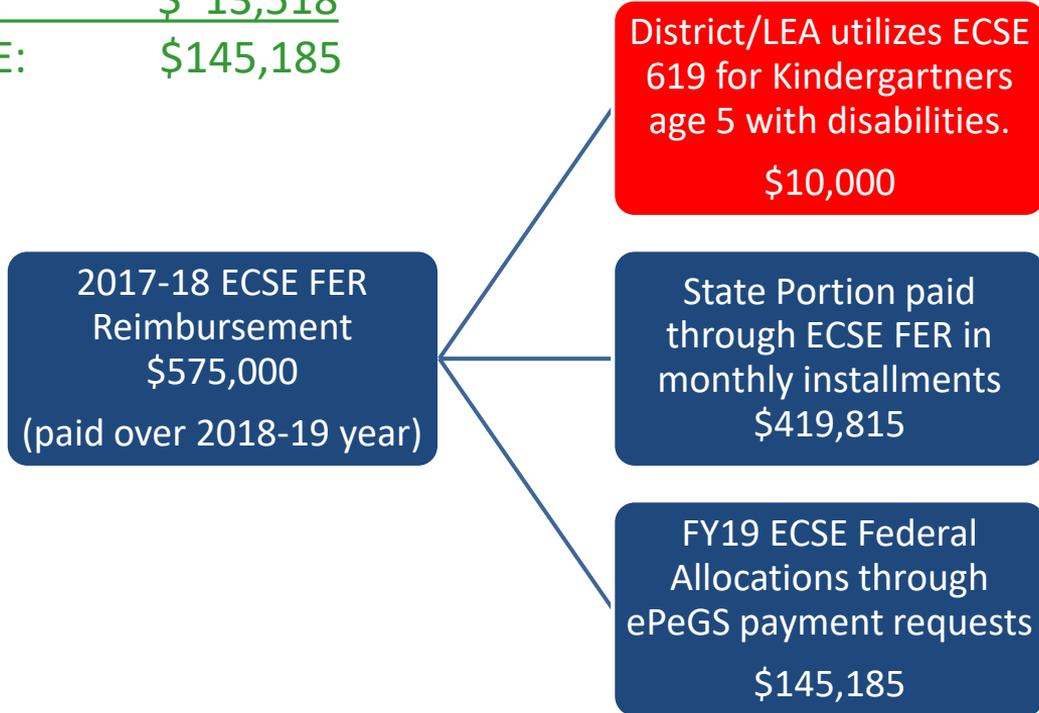


ECSE 619 ALLOCATION

- All districts/LEAs with a kindergarten program will receive ECSE 619 funds.
- According to regulations, ECSE 619 may be used for ECSE services, special education and related services for 5 year olds with disabilities in Kindergarten, child find costs for 3-5 year olds (advertising, evaluations, etc), and professional development for staff serving 5 year olds with disabilities in Kindergarten.
- **CAUTION:** If the district/LEA has an ECSE program, these funds should be spent on the ECSE program so there isn't a funding gap in reimbursement.

ECSE FEDERAL ALLOCATIONS - DISTRIBUTION

ECSE 611 Allocation:	\$131,667
<u>ECSE 619 Allocation:</u>	<u>\$ 13,518</u>
TOTAL FEDERAL ECSE:	\$145,185





MOSIS/PAYING STAFF FEDERAL FUNDS

MOSIS/CORE DATA CODING

- MOSIS/Core Data Coding
 - The department utilizes MOSIS/Core Data as a means to verify employees working in the special education program
 - Staff must be coded to an appropriate Special Education Program and Course Code(s) in MOSIS/Core Data
 - Special Education Course Codes and Program Codes may be found in the Time and Effort section of the Special Education Fiscal Monitoring Guide

MOSIS/CORE DATA VERIFICATION

- The coding of staff in MOSIS/Core Data is verified for all employees working in the special education program who are paid with any portion of:
 - IDEA Part B federal funds
 - ECSE federal funds
 - HNF federal funds
- Special Education Director and/or Bookkeeper must communicate with staff responsible for coding employees in MOSIS/Core Data to ensure staff paid with federal funds are coded correctly to Special Education Program and Course Codes.

MOSIS STAFF ASSIGNMENT REPORT

SSN/Name:

Dist Yrs Exp: 11

Degree: MAST

Schl	Pos	FTE	CTE	Asgn	Course	No/Name	Seq	Gr	Pr	DS	CC	S	Min	Crdt	Enr	AC	AC MSG	HQ	HQ MSG	Lt Strt	Erly End
4040	60	1.00		1	195000	DSI SECORE	0	16	06	IG		0	150	0.00	1	Y		Y			
				2	195000	DSI SECORE	0	16	06	IG		0	615	0.00	4	Y		Y			
				3	990000	PLAN TIME	0					0	300	0.00	0						
				4	195000	DSI SECORE	0	16	06	IG		0	685	0.00	4	Y		Y			
				5	195000	DSI SECORE	0	16	06	IG		0	185	0.00	1	Y		Y			

Classification / Certificates: CCPC / MILD/MOD CROSS CATEGORICAL K-12; IPC / (EXP) MILD/MOD CROSS CATEGORICAL K-12;

SSN/Name:

Dist Yrs Exp: 1

Degree: MAST

Schl	Pos	FTE	CTE	Asgn	Course	No/Name	Seq	Gr	Pr	DS	CC	S	Min	Crdt	Enr	AC	AC MSG	HQ	HQ MSG	Lt Strt	Erly End
7500	60	0.50		1	195500	DSI SLP	0	PK	17	IG		0	540	0.00	6	Y		Y			
				2	195500	DSI SLP	0	PK	17	IG		0	30	0.00	1	Y		Y			
				3	195500	DSI SLP	0	PK	17	IG		0	30	0.00	2	Y		Y			
				4	195500	DSI SLP	0	PK	17	IG		0	30	0.00	1	Y		Y			
				5	195500	DSI SLP	0	PK	06	IG		0	188	0.00	1	Y		Y			
				6	990000	PLAN TIME	0					0	150	0.00	0						
				7	195500	DSI SLP	0	PK	17	IG		0	30	0.00	0	Y		Y			

Classification / Certificates: NO CERTIFICATE

MOSIS STAFF ASSIGNMENT REPORT

SSN/Name:

Dist Yrs Exp: 25

Degree: MAST

Schl	Pos	FTE	CTE	Asgn	Course	No/Name	Seq	Gr	Pr	DS	CC	S	Min	Crdt	Enr	AC	AC MSG	HQ	HQ MSG	Lt Strt	Ery End
1050	60	1.00		1	990000	PLAN TIME	0					0	262	0.00	0						
				2	198600	CASE MGMT	0	13	06			0	131	0.00	10	Y		Y			
				3	195800	WORK EXP	0	12	06	IG	1	0	129	1.00	1	Y		Y			
				4	195800	WORK EXP	0	12	06	IG	3	0	118	1.00	1	Y		Y			
				5	195800	WORK EXP	0	12	06	IG		0	131	1.00	1	Y		Y			
				6	195000	DSI SECORE	0	13	06	CO	1	0	130	0.00	4	Y		Y			
				7	195000	DSI SECORE	0	13	06	CO	3	0	119	0.00	5	Y		Y			
				8	195000	DSI SECORE	0	13	06	CO		0	262	0.00	8	Y		Y			
				9	195010	DSI SENC	0	13	06	IG		0	262	1.00	4	Y		Y			
				10	195000	DSI SECORE	0	13	06	CO		0	271	0.00	5	Y		Y			
				11	195000	DSI SECORE	0	13	06	H		0	90	0.00	2	Y		H			
				12	195000	DSI SECORE	0	13	06	H		0	90	0.00	2	Y		H			

Classification / Certificates: L1 / LEARNING DISABLED K-12; L1 / MENTALLY HANDICAPPED K-12; L1 / BEHAVIORAL DISORDER K-12;

SSN/Name:

Dist Yrs Exp: 10

Degree: BACC

Schl	Pos	FTE	CTE	Asgn	Course	No/Name	Seq	Gr	Pr	DS	CC	S	Min	Crdt	Enr	AC	AC MSG	HQ	HQ MSG	Lt Strt	Ery End
4390	60	1.00		1		ELEM	0	PK	03	HV		0	336	0.00	26	Y					
				2	198600	CASE MGMT	0	PK	17			0	0	0.00	10	Y		Y			
				5		ELEM	0	PK	03	G		0	215	0.00	17	Y					
				4		ELEM	0	PK	03	G		0	215	0.00	20	Y					
				3	990000	PLAN TIME	0					0	750	0.00	0						
				6	195400	DSI ECSE	0	PK	17	IG		0	187	0.00	5	Y		Y			

MOSIS STAFF ASSIGNMENT REPORT

To access the “Staff Assignments Report”

- Web Applications Menu → Data Collection Menu → Reports → Special Reports
 - Select School Year
 - Select Schools (All or individual buildings), click Add
 - Select Programs (06, 09, 17, 19 for Special Education), click Add
 - Click Run Report

PAYING STAFF FEDERAL FUNDS

- Things to consider at the beginning of the year when determining which staff to pay with federal funds:
 - Will the employee work in the special education program and other programs?
 - Avoid paying staff who will work in multiple programs (i.e. Sped & Title, or Sped & Gen Ed) with federal funds; otherwise must complete monthly PAR
 - Will the employee be claimed on the Medicaid roster?
 - Avoid paying staff who will be claimed on Medicaid roster with federal funds; otherwise must deduct federally paid portion of salary on Medicaid claim
 - Will the employee be retiring in the next school year?
 - Avoid paying staff who will be retiring/leaving the district with federal funds; otherwise district/LEA will be unable to use as an exception to MOE

PAYING STAFF FEDERAL FUNDS

- How do you determine which staff were actually coded as being paid with federal funds (IDEA Part B, ECSE fed, HNF fed, etc.) in the general ledger?

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
2017-18

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED									
2	1281	6111	4020	4	44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00

PAYING STAFF FEDERAL FUNDS

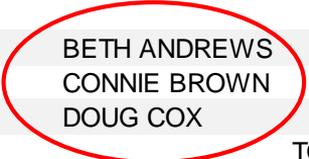
FD FUNC OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH	
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES								
2	1221	6111	4020	4 44100	SE CERTIFIED SALARIES	-80,000.00	72,500.00	10,000.00

Run Account Code History Report

Missouri School District A
Date: 6/30/2018

ACCOUNT CODE HISTORY REPORT
JULY 2017 TO JUNE 2018

ACCOUNT	ACCOUNT DESCRIPTOR	EMPLOYEE	GROSS
2-1221-6111-4020-4-44100	SE CERTIFIED SALARIES		
		BETH ANDREWS	\$25,700.00
		CONNIE BROWN	\$21,950.00
		DOUG COX	\$24,850.00
		TOTAL	<u>\$72,500.00</u>



PAYING STAFF FEDERAL FUNDS

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1224 : PROPORTIONATE SHARE SERVICES									
2	1224	6111	4020	4	44100	PS CERTIFIED SALARY	-10,000.00	2,500.00	100.00
2	1224	6211	4020	4	44100	PS TEACHER RETIREMENT	-1,000.00	50.00	10.00
1	1224	6231	4020	4	44100	PS SOCIAL SECURITY	-1,000.00	50.00	10.00
1	1224	6232	4020	4	44100	PS MEDICARE	-1,000.00	50.00	10.00

Run Account Code History Report

Missouri School District A
Date: 6/30/2018

ACCOUNT CODE HISTORY REPORT
JULY 2017 TO JUNE 2018

ACCOUNT	ACCOUNT DESCRIPTOR	EMPLOYEE	GROSS
2-1224-6111-4020-4-44100	PS CERTIFIED SALARY	JOYCE DAVIS	\$2,500.00
		TOTAL	<u>\$2,500.00</u>

PAYING STAFF FEDERAL FUNDS

FD FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED								
2	1281	6111	4020	4 44200	ECSE TEACHER SALARY	-10,000.00	10,000.00	1,500.00

Run Account Code History Report

Missouri School District A		ACCOUNT CODE HISTORY REPORT	
Date: 6/30/2018		JULY 2017 TO JUNE 2018	
ACCOUNT	ACCOUNT DESCRIPTOR	EMPLOYEE	GROSS
2-1281-6111-4020-4-44200	ECSE TEACHER SALARY	DAWN FISCHER	\$8,500.00
		HANNAH GREGORY	\$1,500.00
		TOTAL	<u>\$10,000.00</u>



PAYING STAFF FEDERAL FUNDS

- Complete Semi-Annual Cert. forms for all staff paid with federal funds

SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

I, Lisa Murphy (Supervisor Name), Special Education Director (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s)

listed below has been spent performing duties associated with Special Education (Federal Program) for the period of July 1, 2017 - December 31, 2017 (Funding Period)

Employee Name(s)	Position
Beth Andrews	Special Education Teacher
Connie Brown	Special Education Teacher
Doug Cox	Special Education Teacher
Joyce Davis	Special Education Teacher
Dawn Fischer	ECSE Teacher
Hannah Gregory	ECSE Teacher

Add more lines as needed

Signature of Supervisor Lisa Murphy

Date 1/1/2018

SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

I, Lisa Murphy (Supervisor Name), Special Education Director (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s)

listed below has been spent performing duties associated with Special Education (Federal Program) for the period of January 1, 2018 - June 30, 2018 (Funding Period)

Employee Name(s)	Position
Beth Andrews	Special Education Teacher
Connie Brown	Special Education Teacher
Doug Cox	Special Education Teacher
Joyce Davis	Special Education Teacher
Dawn Fischer	ECSE Teacher
Hannah Gregory	ECSE Teacher

Add more lines as needed

Signature of Supervisor Lisa Murphy

Date 7/1/2018

EMPLOYEE
BETH ANDREWS
CONNIE BROWN
DOUG COX
JOYCE DAVIS
DAWN FISCHER
HANNAH GREGORY

ACTIVITY 8

HOW TO DETERMINE FEDERALLY PAID STAFF

Determine which employee would be the best option for the district/LEA to pay with IDEA Part B federal funds.



TIME AND EFFORT

TIME AND EFFORT

- All staff paid with any portion of federal funds must document the time and effort spent within the program through time distribution records.
- Rule applies to all special education federal funds including:
 - IDEA Part B federal funds
 - ECSE federal revenue
 - High Need Fund (HNF) federal revenue

FUNDING PERIODS

- Time and Effort documentation is based on specific funding periods
 - Funding Period: generally compiled monthly or a six month time frame/school semester
 - Documentation must be signed and dated **AFTER** the funding period

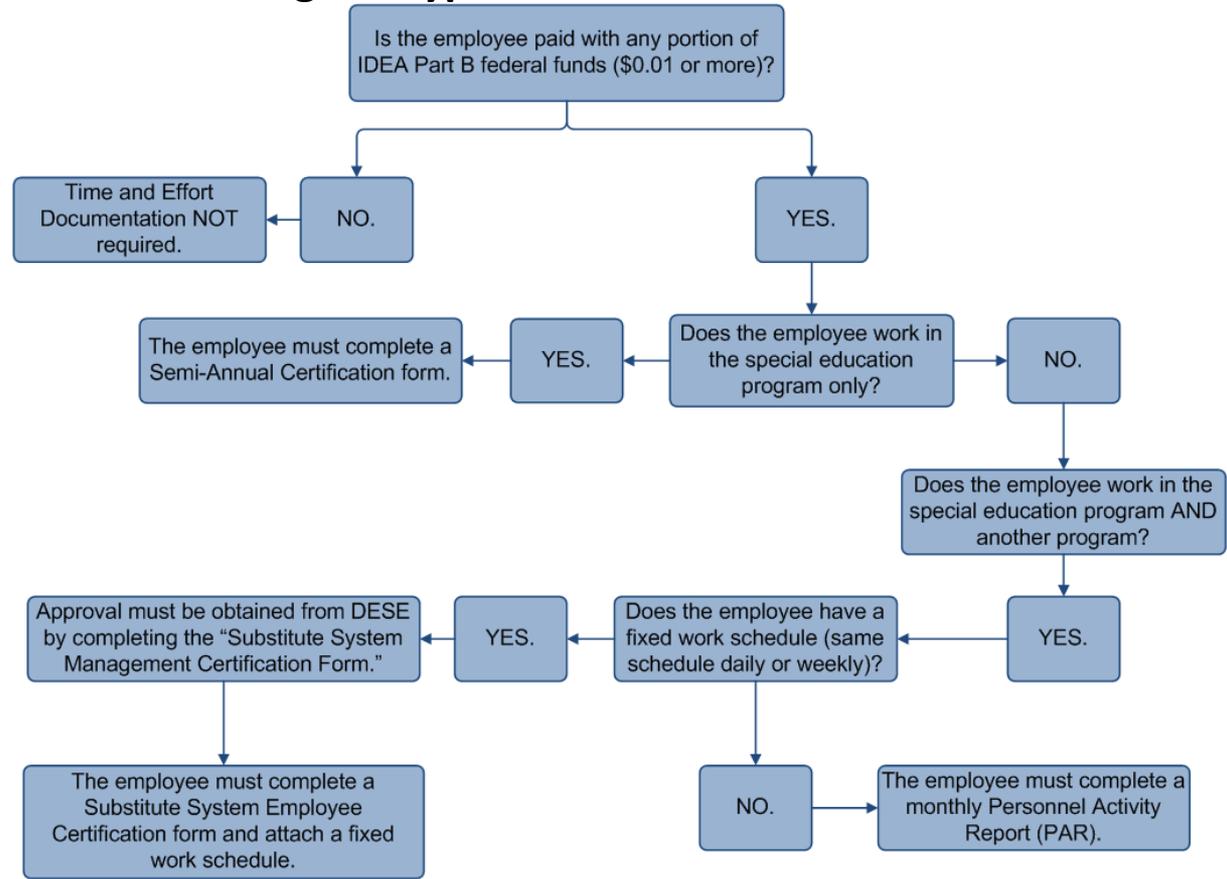
EXAMPLES	FUNDING PERIOD I	DATE SIGNED	FUNDING PERIOD II	DATE SIGNED
Fiscal Year Dates	7/1/2018-12/31/2018	Signed & dated on 1/1/2019 or after	1/1/2019-6/30/2019	Signed & dated on 7/1/2019 or after
School Year Dates	8/17/2018-12/20/2018	Signed & dated on 12/21/2018 or after	1/4/2019-5/18/2019	Signed & dated on 5/19/2019 or after
Monthly	9/1/2018-9/30/2018	Signed & dated on 10/1/2018 or after	Repeat each month	Signed after month listed on the form

METHODS OF DOCUMENTING

- Time and Effort must be documented by one of the following methods:
 - Semi-Annual Certification form
 - Semi-Annual Certification (Alternative) form
 - Personnel Activity Report (PAR)
 - Substitute System Employee Certification form

TIME AND EFFORT FLOWSHEET

Determining the type of Time and Effort documentation



SEMI-ANNUAL CERTIFICATION

- **WHO?**

- Each employee who works in the special education program and
- Salary is paid with \$0.01 or more in IDEA Part B federal funds, ECSE federal revenue, or HNF federal revenue

- **WHY?**

- To indicate they worked solely in the special education program for the funding period indicated on the certification form

- **WHEN?**

- Completed semi-annually (twice per school year)
- Signed by either the employee or a supervisor having first-hand knowledge of the work performed
- Signed after the funding period (after the work has been performed for that funding period)

SEMI-ANNUAL CERTIFICATION

OMB Circular A-87 states “where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.”

I, _____, _____, certify that
(Name) (Title)

100% of my time has been spent performing duties associated with _____
(Federal Program)

for the period of _____.

Employee Signature _____

Date _____

Supervisor Signature _____

Date _____

SEMI-ANNUAL CERT (ALTERNATIVE)

- **WHO?**

- Multiple employees who work in only the special education program) and
- Salary is paid with \$0.01 or more in IDEA Part B federal funds, ECSE federal revenue, or HNF federal revenue

- **WHY?**

- To indicate they worked solely in the special education program for the funding period indicated on the certification form
- Requires completion of only one form for all employees working in the special education program

- **WHEN?**

- Completed semi-annually (twice per school year)
- Signed by the supervisor having first-hand knowledge of the work performed
- Signed after the funding period (after the work has been performed for that funding period)

SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states “where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.”

I, _____, _____,
(Supervisor Name) (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s)

listed below has been spent performing duties associated with _____ for
(Federal Program)

the period of _____.
(Funding Period)

Employee Name(s)	Position

Add more lines as needed

Signature of Supervisor _____

Date _____

PERSONNEL ACTIVITY REPORT (PAR)

- **WHO?**

- Each employee who works in multiple programs(i.e. special education program and general education) and
- Salary is paid with \$0.01 or more in IDEA Part B federal funds, ECSE federal revenue, or HNF federal revenue

- **WHY?**

- To indicate the time worked in each program

- **WHEN?**

- Completed monthly
- Signed by the employee and a supervisor having first-hand knowledge of the work performed
- Signed after the funding period (after the work has been performed for that funding period)

PAR REQUIREMENTS

- The PAR must account for the total activity of the employee; including both direct and indirect time
- The federally paid portion of salary and/or benefits must be reflective of the actual time worked, not the projected time estimated at the beginning of the period
- Must reconcile the payroll to the PAR on a quarterly basis
- Discrepancies between the actual times recorded on the PAR compared to payroll must be corrected with an additional journal entry in the general ledger to reflect the actual time worked

PAR RECONCILIATION

- **PAR RECONCILIATION EXAMPLE**

- **JULY 1, 2018:**

- Set up payroll to charge **50%** of employee's salary to special education program (paid with IDEA Part B federal funds) and 50% to general education (paid with state funds)

- **OCTOBER 1, 2018:**

- Reconciliation of PAR indicates actual time worked in special education program for previous quarter was **40%**
- Journal Entry Correction must be made to correct the amount of salary paid with IDEA Part B federal funds in the general ledger to reflect the 40% actual time worked as opposed to the initial 50%

PAR RECONCILIATION

Employee Summary - JANE DOE
As of October 1, 2018

FD	FUNC	OBJ	LOC	SRCE	PROJ	DESCRIPTION	Net Pay			
FUNCTION CODE 1111: ELEMENTARY										
7/2018	01	1111	6111	1050	3	12210	CERTIFIED SALARY	1220.64	50%	
8/2018	01	1111	6111	1050	3	12210	CERTIFIED SALARY	1220.64	50%	
8/2018	01	1111	6111	1050	3	12210	CERTIFIED SALARY	1220.64	50%	
							SUBTOTAL	3661.92		
10/2015	C	01	1111	6111	1050	3	12210	CERTIFIED SALARY	732.38	
							SUBTOTAL	4394.30		
***FUNCTION CODE 1221: SPECIAL EDUCATION AND RELATED SERVICES ***										
7/2018	01	1221	6111	1050	4	44100	SE CERTIFIED SALARY	1220.64	50%	
8/2018	01	1221	6111	1050	4	44100	SE CERTIFIED SALARY	1220.64	50%	
8/2018	01	1221	6111	1050	4	44100	SE CERTIFIED SALARY	1220.64	50%	
							SUBTOTAL	3661.92		
10/2015	C	01	1221	6111	1050	4	44100	SE CERTIFIED SALARY	-732.38	40%
							SUBTOTAL	2929.54		

SUBSTITUTE SYSTEM EMPLOYEE CERTIFICATION FORM

- **WHO?**

- Each employee who works in multiple programs(i.e. special education program and general education) and
- Salary is paid with \$0.01 or more in IDEA Part B federal funds, ECSE federal revenue, or HNF federal revenue
- AND has a fixed schedule

- **WHY?**

- To show time worked in each program
- In lieu of completing PAR every month

- **WHEN?**

- Completed semi-annually (twice per school year)
- Signed by the employee and a supervisor having first-hand knowledge of the work performed
- Signed after the funding period (after the work has been performed for that funding period)

SUBSTITUTE SYSTEM CERT FORM

SUBSTITUTE SYSTEM EMPLOYEE CERTIFICATION FORM

Employee Name _____

Title _____

Certification Period _____

Type of Schedule

Daily

Weekly

Bi-Weekly

Other

Program or Cost Objective	Distribution of Time
TOTAL	100%

I certify that I have performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Employee Signature

Date

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Supervisor Signature

Date

SUBSTITUTE SYSTEM APPROVAL

- Prior to implementing the Substitute System, the district/LEA must submit a “Substitute System Management Certification Form” to the Department for approval (must be done annually)
- Must attach Substitute System Management Certification form, DESE approval letter, and a copy of the fixed work schedule to the Substitute System Employee Certification Form

SEMI-ANNUAL CERTIFICATION

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."

I, Taylor Swift, Teacher, certify that
(Name) (Title)

100% of my time has been spent performing duties associated with Special Education
(Federal Program)

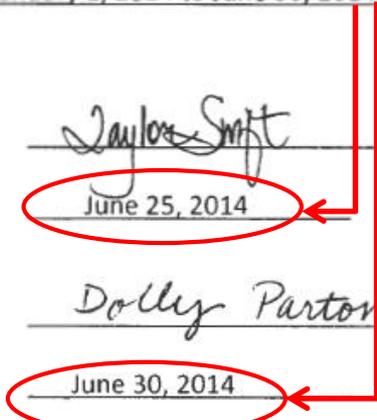
for the period of January 1, 2014 to June 30, 2014.

Employee Signature Taylor Swift

Date June 25, 2014

Supervisor Signature Dolly Parton

Date June 30, 2014



SEMI-ANNUAL CERTIFICATION (ALTERNATIVE) FORM

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."

I, Yadier Molina, Special Education Director
(Supervisor Name) (Title)

having first-hand knowledge of the work performed, certify that 100% of the time for the employee(s)

listed below has been spent performing duties associated with Special Education for
(Federal Program)
the period of August 1, 2013-December 31, 2013
(Funding Period)

Employee Name(s)	Position
Adam Wainwright	Special Education K-6
Matt Carpenter	Special Education 7-8
Lance Lynn	Special Education 9-12
John Jay	Special Education 9-12
Matt Holliday	Speech Therapist
Tony Cruz	Speech Therapist
Mark Ellis	Paraprofessional
Jhonny Peralta	Paraprofessional

Add more lines as needed

Signature of Supervisor Yadier Molina

Date December 31, 2013

PERSONNEL ACTIVITY REPORT (PAR)

Jennifer Aniston
Name

Teacher
Title

April
Month

2017
Year

DIRECT TIME PROGRAM(S)/COST OBJECTIVE(S)																																TOTAL HOURS					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						
CEIS-Special Education				6	1	5	5			6	1	6		5				1	6	5	5				6	1	6	5								70	
Title I				6		2	2			2	6		2					6		2	2					6		2								38	
General Education-Math				2	1		1	1			1	2		1					1	2	1	1				2	1	2	1							20	
																																					0
																																					0
																																					0
																																					0
																																					0
SUBTOTAL	0	0	8	8	0	8	8	0	0	8	8	8	0	8	0	0	0	8	8	8	8	0	0	0	0	8	8	8	8	0	0	0	0	0	0	128	
INDIRECT TIME																																					
Annual Leave																										8										8	
Comp Time Taken																																					0
Sick Leave												8																									8
Holiday																																					0
Training																		8																			8
Other (Describe)																																					0
SUBTOTAL	0	0	0	0	0	0	0	0	0	0	0	8	0	0	0	0	8	0	0	0	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	24	
GRAND TOTALS	0	0	8	8	0	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	8	0	0	8	8	8	8	8	0	0	0	0	0	152		

I certify that this PAR reflects the actual and total activity worked on the programs or cost objectives indicated above for the period covered by this report.

Jennifer Aniston
Employee Signature
4/28/2017
Date

Nancy Jones
Supervisor Signature
4-28-17
Date

Note: At least quarterly, the actual time reflected on the PAR must be compared to the payroll charges, and if differences exist, then payroll adjustments must be made.

STIPENDS/EXTRA DUTY PAY

- Payments for extra work beyond an employees regular contract
- Must have written documentation/agreement to support the stipend/extra duty pay prior to payment of IDEA Part B federal funds
- The written documentation/agreement should include:
 - Activity/extra work to be performed
 - Applicable dates of performance
 - Amount to be paid
 - Must be signed by both the employee and supervisor
- Must also complete Semi-Annual Certification or PAR if not already completed
- Stipends/extra duty pay must be relevant to special education program if IDEA Part B federal funds are utilized

Stipend/Extra Duty Agreement

District/LEA Name

Employee Name:	
Campus/Building Name:	
Employee Job Title:	
Stipend Name:	
Stipend Duties:	
School Year:	
Stipend Beginning Date:	
Stipend End Date:	
Stipend Amount:	
Accounting Code:	
Program Funding:	
Payment Frequency:	

District/LEA and the Stipend Recipient agree that the Stipend Recipient, in addition to the duties of his/her regular *District/LEA* assigned position, will carry out the required duties under the authority of the *District/LEA* Board and supervision of the *Principal/Program Administrator* of the stipend.

The Stipend Recipient agrees to act in accordance with all applicable laws and regulations, as well as the terms described above.

This agreement may be terminated by either party with or without cause by providing written notice to the other party. Further, the Stipend Recipient may be removed from their stipend duties at the discretion of the principal or designee prior to the actual termination of this agreement. Termination of this agreement by either party shall not, in itself, constitute cause for termination of any separate teaching or employment contract between the Stipend Recipient and *District/LEA*.

Principal/Originator Signature: _____ Date: _____

Stipend Recipient Signature: _____ Date: _____

ACTIVITY 9

WHICH TIME AND EFFORT
DOCUMENTATION APPLIES?

Use the Time and Effort Flowsheet to determine which Time and Effort documentation the district/LEA must complete for each employee.



MAINTENANCE OF EFFORT

WHAT IS MOE?

Districts/LEAs must use state, county, and/or local funding to support the special education program. This amount must be maintained year after year.

Two requirements:

- MOE Eligibility (Budget)
- MOE Compliance (FER)

MOE ELIGIBILITY REQUIREMENT

WHAT

- To show the *intent* of the district/LEA to maintain the amount of state, county, and/or local for special education program
- Budgeted state, county, and/or local for Upcoming Year \geq Expended from same source last FY for which data are available

LEA ACTION

- Submit IDEA Part B Budget Application, due July 1

SIGNIFICANCE

- To receive IDEA Part B federal funds for the fiscal year

MOE COMPLIANCE REQUIREMENT

WHAT

- To show the district/LEA has maintained the amount of state, county, and/or local it *spent* for the special education program
- Spent state, county, and/or local in Current Year \geq Expended Last FY Met MOE Compliance

LEA ACTION

- Submit IDEA Part B FER, due September 30

SIGNIFICANCE

- Failure requires the district/LEA to pay back state and/or local funds

METHODS FOR MEETING MOE

Districts/LEAs must meet MOE by spending the same amount or more as the last time the district/LEA met MOE for that method. The four methods are:

- Total Local Funds (Including County) Only
- Per Child Local Funds (Including County) Only
- Total Combination of State and Local (Including County) Funds
- Per Child Combination of State and Local (Including County) Funds

Districts/LEAs can change the method used to meet MOE from year to year.

EXAMPLE – MEETING BASED ON THE LAST YEAR MET

Year	State	Local	State & Local Combined	MOE Test
2014-2015	\$325,000	\$25,000	\$350,000	Combo and Local (sets local threshold)
2015-2016	\$315,000	\$30,000	\$345,000	Local
2016-2017	\$342,000	\$15,000	\$357,000	Combo
2017-2018	\$310,000	\$35,000	\$345,000	Local
2018-2019	\$330,000	\$35,000	\$365,000	Combo and Local
2019-2020	\$340,000	\$26,000	\$366,000	Combo
2020-2021	\$300,000	\$30,000	\$330,000	None????

EXAMPLE – PREVIOUS MOE TABLE (MOE HISTORY)

Previous MOE Calculations

Year	December 1 Child Count	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Local Only Total Expenditures Met/Not Met	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	State & Local Total Expenditures Met/Not Met	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Local Only Per Child Expenditures Met/Not Met	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures	State & Local Per Child Expenditures Met/Not Met
2016 - 2017	293	2287256.53	91150.69	99791.43	Met	2024455.50	2387047.96	Met	329.06	340.59	Met	7308.50	8146.92	Met
2015 - 2016	277	1958602.88	88461.79	91150.69	Met	1992724.25	2049753.53	Met	314.81	329.06	Met	6889.35	7399.83	Met
2014 - 2015	281	1847446.00	N/A	106660.00	Met	2010922.46	1954106.00	Not Met	N/A	379.57	Met	6343.60	6954.11	Met
2013 - 2014	317	N/A	N/A	N/A	N/A	1946802.70	2010922.46	Met	N/A	N/A	N/A	6849.02	6343.60	Not Met
2012 - 2013	312	N/A	N/A	N/A	N/A	0.00	2136894.15	Met	N/A	N/A	N/A	0.00	6849.02	Met
2011 - 2012	305	N/A	N/A	N/A	N/A	1602141.52	0.00	Not Met	N/A	N/A	N/A	5783.90	0.00	Not Met
2010 - 2011	277	N/A	N/A	N/A	N/A	1506721.47	1602141.52	Met	N/A	N/A	N/A	5056.11	5783.90	Met

EXAMPLE – PREVIOUS MOE TABLE (MOE HISTORY)

Previous MOE Calculations

Year	December 1 Child Count	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Local Only Total Expenditures Met/Not Met	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	State & Local Total Expenditures Met/Not Met	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Local Only Per Child Expenditures Met/Not Met	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures	State & Local Per Child Expenditures Met/Not Met
2016 - 2017	548	2196722.66	2672279.56	2665874.72	Not Met	4449002.51	4862597.38	Met	5013.66	4864.73	Not Met	8858.49	8873.35	Met
2015 - 2016	533	1776722.95	1917983.67	2672279.56	Met	4304711.39	4449002.51	Met	3874.71	5013.66	Met	8858.49	8347.10	Not Met
2014 - 2015	495	2386727.72	N/A	1917983.67	Met	3871159.35	4304711.39	Met	N/A	3874.71	Met	8858.49	8696.39	Not Met
2013 - 2014	437	N/A	N/A	N/A	N/A	3384631.62	3871159.35	Met	N/A	N/A	N/A	8295.67	8858.49	Met
2012 - 2013	408	N/A	N/A	N/A	N/A	3240128.00	3384631.62	Met	N/A	N/A	N/A	9284.03	8295.67	Not Met
2011 - 2012	349	N/A	N/A	N/A	N/A	3124871.00	3240128.00	Met	N/A	N/A	N/A	8632.24	9284.03	Met
2010 - 2011	362	N/A	N/A	N/A	N/A	2782721.00	3124871.00	Met	N/A	N/A	N/A	7950.63	8632.24	Met

EXAMPLE – PREVIOUS MOE TABLE (MOE HISTORY)

Previous MOE Calculations

Year	December 1 Child Count	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Local Only Total Expenditures Met/Not Met	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	State & Local Total Expenditures Met/Not Met	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Local Only Per Child Expenditures Met/Not Met	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures	State & Local Per Child Expenditures Met/Not Met
2016 - 2017	975	9095833.51	510658.52	447473.69	Not Met	9504609.87	9543307.20	Met	541.52	458.95	Not Met	10079.12	9788.01	Not Met
2015 - 2016	943	8993951.35	425786.92	567095.15	Met	8885622.87	9561046.50	Met	442.61	601.37	Met	9236.61	10138.97	Met
2014 - 2015	962	8459835.95	N/A	425786.92	Met	8630519.49	8885622.87	Met	N/A	442.61	Met	8511.36	9236.61	Met
2013 - 2014	1014	N/A	N/A	N/A	N/A	8313028.59	8630519.49	Met	N/A	N/A	N/A	7947.45	8511.36	Met
2012 - 2013	1046	N/A	N/A	N/A	N/A	6771876.41	8313028.59	Met	N/A	N/A	N/A	6167.46	7947.45	Met
2011 - 2012	1098	N/A	N/A	N/A	N/A	5392446.00	6771876.41	Met	N/A	N/A	N/A	4893.33	6167.46	Met
2010 - 2011	1102	N/A	N/A	N/A	N/A	5490065.00	5392446.00	Not Met	N/A	N/A	N/A	4765.68	4893.33	Met

EXAMPLE – CURRENT YEAR MOE

Previous MOE Calculations

Year	December 1 Child Count	Reported State Only Actual Total Expenditures	Required Level of Effort for Local Only Total Expenditures	Reported Local Only Actual Total Expenditures	Local Only Total Expenditures Met/Not Met	Required Level of Effort for State & Local Total Expenditures	Reported State & Local Actual Total Expenditures	State & Local Total Expenditures Met/Not Met	Required Level of Effort for Local Only Per Child Expenditures	Reported Local Only Per Child Actual Expenditures	Local Only Per Child Expenditures Met/Not Met	Required Level of Effort for State & Local Per Child Expenditures	Reported State & Local Per Child Actual Expenditures	State & Local Per Child Expenditures Met/Not Met
2016 - 2017	293	2287256.53	91150.69	99791.43	Met	2024455.60	2387047.96	Met	329.06	340.59	Met	7308.50	8146.92	Met
2015 - 2016	277	1958602.88	88461.79	91150.69	Met	1992724.25	2049733.57	Met	314.81	329.06	Met	6889.35	7399.83	Met
2014 - 2015	281	1847446.00	N/A	181150.69	Met	181150.69	181150.69	Met	6343.60	6954.11	Met			Met

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	99791.43	2387047.96	340.59	8146.92
MOE Amount Needed for Compliance	N/A	99791.43	2387047.96	340.59	8146.92
2017 - 2018 MOE Actual Expenditures	2219400.62	674176.97	2893577.59	2068.03	8876.00
MOE Increase/Decrease	N/A	574385.54	506529.63	1727.44	729.08
MOE must indicate "MET" in at least one category	N/A	Met	Met	Met	Met

EXAMPLE – CURRENT YEAR MOE

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	99791.43	2387047.96	340.59	8146.92
MOE Amount Needed for Compliance	N/A	99791.43	2387047.96	340.59	8146.92
2017 - 2018 MOE Actual Expenditures	2219400.62	674176.97	2893577.59	2068.03	8876.00
MOE Increase/Decrease	N/A	574385.54	506529.63	1727.44	729.08
MOE must indicate "MET" in at least one category	N/A	Met	Met	Met	Met

Why is the district/LEA increasing local MOE by so much?

EXAMPLE

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	71167.72	591860.95	519.47	5480.19
MOE Amount Needed for Eligibility	N/A	71167.72	591860.95	519.47	5480.19
2018 - 2019 MOE Budgeted Amount	695754.76	8504.00	704258.76	72.07	5968.29
MOE Increase/Decrease	N/A	-62663.72	112397.81	-447.40	488.10
MOE must indicate "MET" in at least one category	N/A	Not Met	Met	Not Met	Met

Why is the district/LEA spending so much less local and more state?

EXAMPLE

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	157773.38	433730.47	1242.31	4170.49
MOE Adjustment Amount	0.00	543.00	543.00	4.28	5.22
MOE Exceptions Amount	12683.65	0.00	12683.65	0.00	121.96
MOE Amount Needed for Eligibility	N/A	157230.38	420503.82	1238.03	4043.31
2018 - 2019 MOE Budgeted Amount	401600.00	19000.00	420600.00	182.69	4044.23
MOE Increase/Decrease	N/A	-138230.38	96.18	-1055.34	0.92
MOE must indicate "MET" in at least one category	N/A	Not Met	Met	Not Met	Met

Why is the district/LEA spending so much less local?

MOE REDUCTIONS

- To reduce MOE means to spend less in current year from state, county, and/or local funds than what was expended in prior fiscal years.
- MOE can be reduced through two means:
 - Exceptions
 - Adjustments

ALLOWABLE MOE EXCEPTIONS

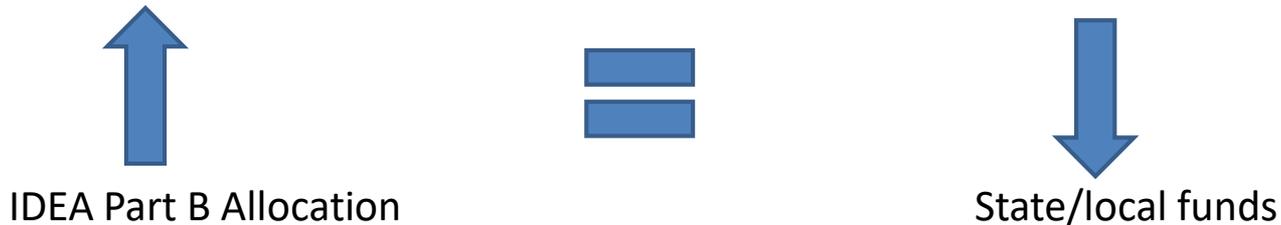
1. Voluntary Departure of Special Education Staff
2. Decrease in Enrollment of Children with Disabilities
3. Termination of a Costly Obligation for a Specific Child
4. Termination of a Costly Long-Term Purchase
5. Assumption of the Cost by the High Need Fund

These are the ONLY allowable exceptions to MOE

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

MOE ADJUSTMENT

- When the Federal allocation increases from one year to the next, the district/LEA can take 50% of the increase to reduce MOE.



- This reduction assists districts/LEAs in spending the increase in Federal funds.
- State, county, and/or local funds no longer spent on sped must be spent on ESEA activities and must be tracked separately in the general ledger.

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

MOE PLANNING

At the beginning of each year:

- Determine who is eligible for retirement and review how those individuals are paid. Ensure salary/benefits of staff voluntarily departing are paid with state, county, and/or local funds so an exception can be taken to reduce MOE (MOE Exception 1) in the next year.

Example:

Teacher Smith retired in 2017-18 and was paid \$65,000 of state funds in 2017-18. Teacher Jones was hired to replace Teacher Smith in 2018-19, but will only be paid \$50,000 of state funds in 2018-19.

Total MOE Combo Amount needed to meet MOE can be reduced by \$15,000 in 2018-19.

MOE PLANNING

Eliminated positions, forced transfers, and across the board reductions are **NOT** allowable exceptions to MOE.

So...If the district/LEA will need to eliminate positions in the current year, ensure those positions are paid with federal funds, not state, county, or local funds as this could negatively impact MOE.

MOE PLANNING

At the beginning of each year:

- Determine which students will graduate at year end or will leave the district/LEA and services they are receiving. Ensure costs for students are paid with state, county, and/or local funds so an exception can be taken to reduce MOE (MOE Exception 3) in the next year.

Example:

Student Pearson required a personal nurse and a large amount of therapy. Student Pearson graduated in 2017-18. The cost for the personal nurse and therapy (\$70,000) was paid with local funds in 2017-18.

Total MOE Amount (Local Only and State/Local) needed to meet MOE can be reduced by \$70,000 in 2018-19.

MOE PLANNING

At the beginning of each year:

- Determine if the district/LEA will take a MOE adjustment in the current year. If so, how will this be documented?

Example:

The district/LEA is eligible for a \$25,000 MOE adjustment in 2018-19. The district/LEA decides to use \$15,000 of the freed up state funds for Title VIII activities.

- \$15,000 of Title VIII activities in the 2018-19 GL must be coded as paid with state funds (with a separate non-spended project code).
- Total MOE Combo Amount needed to meet MOE eligibility will be reduced by \$15,000 in 2018-19.

MOE PLANNING

If the district/LEA receives Medicaid revenue, make sure the district/LEA does not spend the revenue on special education program expenditures as this could reduce the amount of state, county, and/or local funds spent on the special education program and negatively impact MOE.

Instead...spend the Medicaid revenue on general health services for students without IEPs.

MOE PLANNING

Do not unnecessarily inflate MOE by charging items to special education program that aren't special education program specific.

For instance, do not charge a percentage of principal's salary, general classroom supplies, operation of plant costs, etc. to the special education program if they cannot be directly tied to special education.

Instead...only charge special education specific items to the special education program.

ACTIVITY 10

MEETING MAINTENANCE OF EFFORT

Determine the amount the district/LEA needs to spend in 2017-18 in order to meet MOE for both local funds, and the combination of state and local funds.



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STRATEGIC PLAN

Our Vision: Missouri public schools: the best choice ... the best results!

Our Mission: The Missouri Department of Elementary and Secondary Education's mission is to guarantee the superior preparation and performance of every child in school and in life.

Our Goal: All Missouri students will graduate ready for success.

STRATEGIC PRIORITIES

A. Access, Opportunity, Equity: Provide all students access to a broad range of high-quality educational opportunities from early learning into post-high school engagement

B. Teachers and Leaders: Prepare, develop and support educators to ensure an effective teacher in every classroom and an effective leader in every school

C. Efficiency and Effectiveness: Create an internal environment of continuous improvement, effective programming and efficient business operations

