



**DIVISION OF  
FINANCIAL AND  
ADMINISTRATIVE SERVICES**  
**Special Education Finance  
101**

**New Directors  
Academy**

July 2014

Missouri Department  
of Elementary and Secondary Education

# STAFF

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# Topics

- Special Education Funding
- Special Education Payment Information
- Special Education Expenditure Coding
- Cash Management Improvement Act (CMIA)
- Part B IDEA Funds
- Electronic Planning Electronic Grants (ePeGS)
- Early Childhood Special Education (ECSE)
- Fiscal Monitoring



# Special Education Finance Web Page

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

- IDEA Allocations
- Due Dates - payment requests and reports (budget application, FER, Special Purpose Fund applications, etc.)
- ePeGS Training Guides
- Fiscal Monitoring Information and Guide
- Special Purpose Funds Information
- Proportionate Share Information
- Maintenance of Effort Information
- Early Childhood Special Education Information
- SELs messages
- Presentations

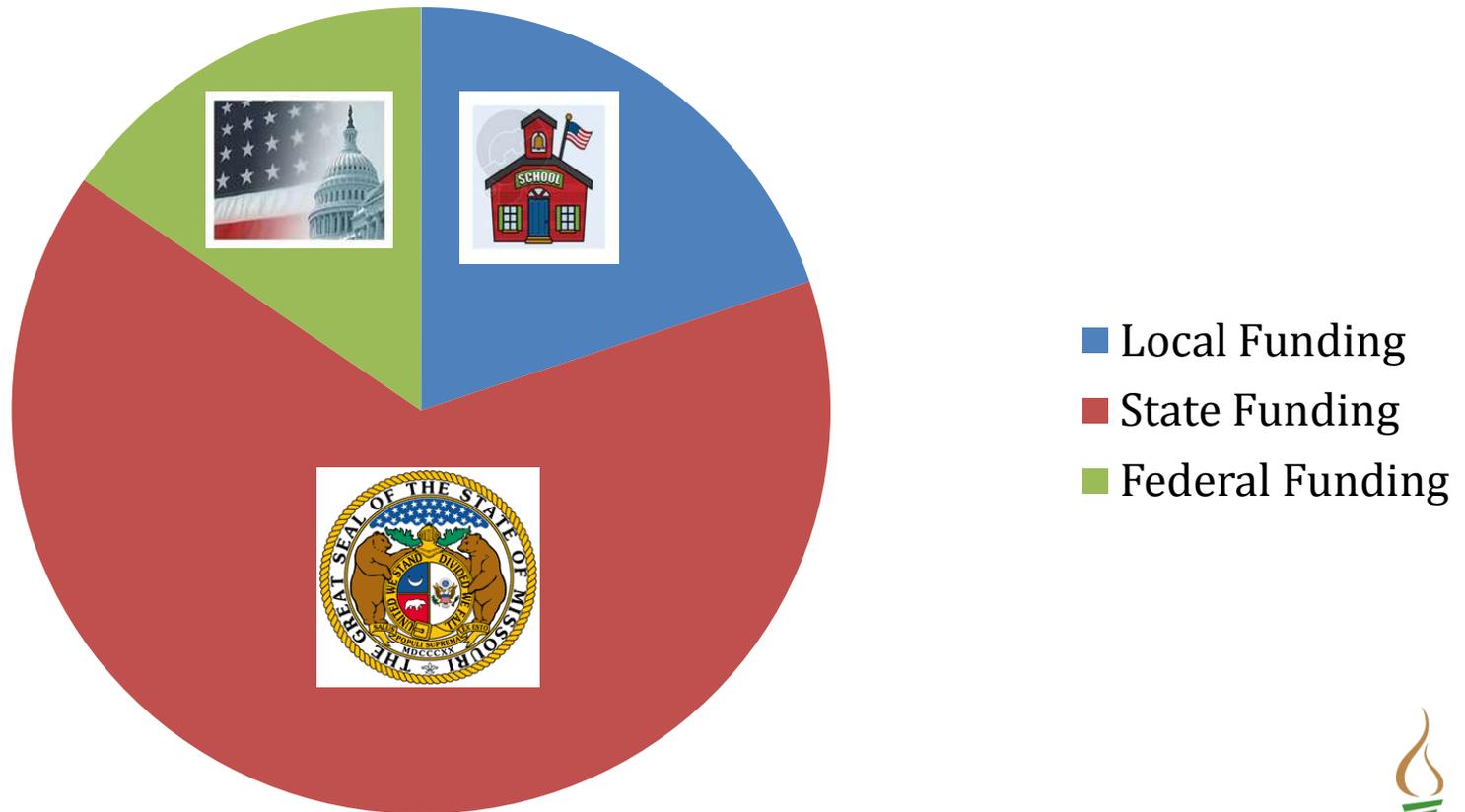


# Special Education Funding



# Special Education Funding

## Special Education Program Funding



# Funding Sources — Revenue Codes

Funds are assigned a Revenue Code to indicate the Fund Source:



**Local:** 51xx, 52xx, 58xx



**State:** 53xx



**Federal:** 54xx



# Local Funding



Sources may include:

Description	Revenue Code
Current Taxes	5111
Proposition C	5113
City Sales Tax	5117
Food Service Program	5150-5164
Other – From Local Sources	5190
Tuition from other Districts	5810



# State Funding



Sources may include:

Description	Revenue Code
Basic Formula – State Monies	5311
Transportation State Aid	5312
Early Childhood Special Education – State	5314
Public Placement Fund	5369
High Need Fund - State	5381



# State Special Education Funding



\$149 million State Monies  
included in Basic Formula.

LEA determines actual amount  
needed for Special Education.



# State Special Education Funding



State Funding formula changed in 2006-07 (FY07) which removed a separate state categorical payment for Special Education.

Change allows LEAs to determine the amount needed to run Special Education program and meet Maintenance of Effort (MOE) requirement.



# Federal Funding



Sources may include:

Description	Revenue Code
IDEA Part B (611) Entitlement	5441
IDEA Grants (NOT Entitlement): Statewide Collaborative, SWIS, SET, High Need Fund, etc	5437
Non-IDEA Special Education Grants	5438
Early Childhood Special Education – Federal	5442
Medicaid	5412



# Special Education Payment Information

## Tracking Payments From DESE



# DESE Monthly Payment Transmittals

Revenue Code	Revenue Name	CFDA Number	Organization Making Payment	Monthly Payment	Payment to Date
5311	Basic Formula - State Monies		Admin & Fin-Administrative Svcs	\$3,020,241	\$34,754,671
5314	ECSE - Prior Year		IDEA	\$479,909	\$1,704,955
5381	Sp Ed High Need Fund-State		IDEA	\$144,366	\$144,366
5441	Special Education Part B Entitlement	84027A	IDEA	\$792,000	\$3,389,918
5442	ECSE – Current Year	84027A	IDEA	\$284,917	\$423,567
5437	State-Wide Collaborative Work Initiative	84027A	IDEA	\$28,825	\$28,825

# Finding Payment Transmittals

1. Go to DESE Web Applications
2. Click on School Finance
3. Enter County District Code
4. Select District/LEA
5. Click on Payment Transmittal
6. Select Year
7. Select Month



# DESE Audit Confirmation

Project or Grant	Revenue Code	CFDA Number	Amount	Totals
Basic Formula - State Monies	5311		\$3,020,241	\$3,020,241
Transportation	5312		\$552,000	\$552,000
ECSE - Current Year	5314		\$479,909	\$479,909
Sp Ed High Need Fund-State	5381		\$144,366	\$144,366
Special Education Part B Entitlement	5441	84027A	\$792,000	\$792,000
ECSE – Current Year	5442	84027A	\$284,917	\$284,917

# Finding Audit Confirmations

1. Go to DESE Web Applications
2. Click on School Finance
3. Enter County District Code
4. Select District/LEA
5. Click on Reports
6. Select Year
7. Select Month of June
8. Click on Audit Confirmation Report



# Special Education Expenditure Coding

## Missouri Financial Accounting Manual

<http://dese.mo.gov/financial-admin-services/school-finance/accounting-manual>



# 2014-15 Function Codes

Description	Function Code
Special Education and Related Services	1221
Coordinated Early Intervening Services	1223
Proportionate Share Services	1224
Tuition, Special Education Program Within State	1931
Professional Development	2200
Transportation and Maintenance	2500
Facility Acquisition and Construction	4000
ECSE Transportation	2559
All other ECSE Services	1280

These are the function codes that we highly recommend using when coding special education expenditures for reporting purposes.

# Special Education Function Codes

## 1221 – Special Education and Related Services

Instruction specially designed to meet the unique needs of a child with a disability and other such developmental, corrective and supportive services as required by the child's Individualized Education Program (IEP) through the Individuals with Disabilities Education Act (IDEA). (Includes Homebound Instruction for students with IEP's.)



# Special Education Function Codes

## 1223 – Coordinated Early Intervening Services (CEIS)

Programs supported with IDEA funds for students in grades K-12 who need additional academic support to succeed in their general education environment, but who have not been identified as needing special education services.



# Special Education Function Codes

## 1224 – Proportionate Share Services

Programs and services supported with IDEA funds for home schooled and parentally-placed private/parochial school students with disabilities. This code may **only** be used to record those expenditures made to meet the proportionate share requirements (34 CFR 300.132-300.144 and Appendix B to Part 300).



# Special Education Function Codes

## 1931 – Tuition, Special Education Program Within the State

Tuition paid for students with an IEP to school districts in the state or state institutions approved by the Department's Office of Special Education.

For ePeGS purposes, tuition paid for students with an IEP to out of state institutions or private institutions in state/out of state approved by the Department Office of Special Education will also be included under 1931.



# Object Codes

Description	Object Code
Certificated Salaries	6100
Non-Certificated Salaries	6150
Employee Benefits	6200
Purchased Services	6300
Materials and Supplies	6400
Capital Outlay (including equipment)	6500



# Separate Tracking – Federal



- Current regulations require LEAs to track special education expenditures from IDEA Part B funds separately from all other expenditures.



# Separate Tracking – State and Local

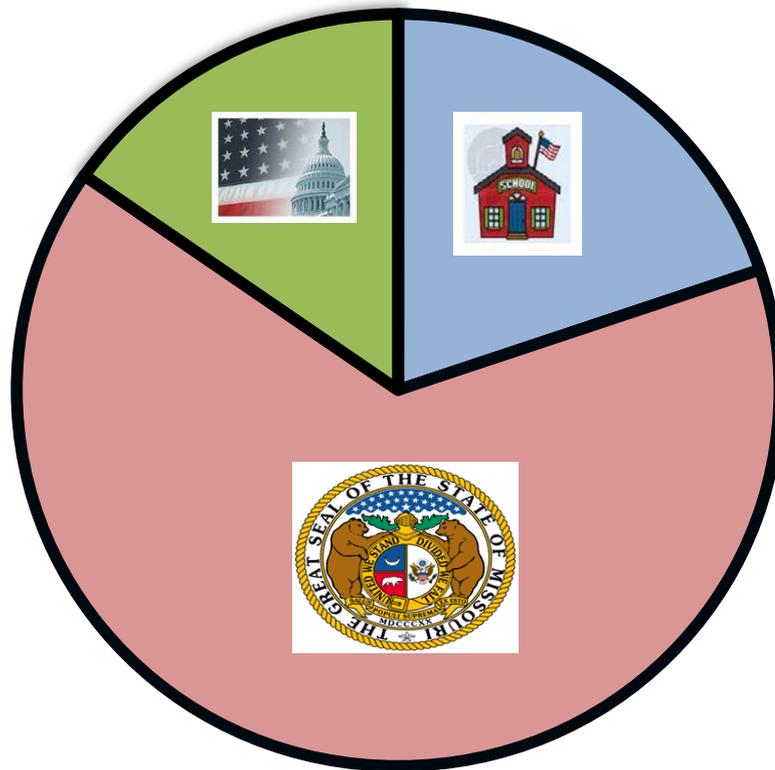


- New proposed IDEA regulations related to Maintenance of Effort (MOE) will require LEAs to track special education expenditures from state and local sources separately as well.
- This will be in effect beginning with the 2014-15 year.



# Separate Tracking

## Special Education Program Funding Separate Tracking



- Local Funding
- State Funding
- Federal Funding





# Separate Tracking

## WHY?

**To ensure expenditures meet IDEA and other federal requirements.**

- ❑ Track staff paid with Part B funds in order to complete OMB A87 Time Reporting Requirements
- ❑ Track equipment in order to comply with EDGAR Equipment Management and Inventory Requirements
- ❑ Track procurement to determine if the LEA is following purchasing policy and procurement rules
- ❑ Maintenance of Effort (MOE) calculation will be more accurate
- ❑ Help the LEA determine Part B payment request and FER amounts and prevent overpayments
- ❑ Ensure compliance with the Cash Management Improvement Act (CMIA)



# Expenditure Source

## QUESTION:

How can a LEA track State, Federal, and Local expenditures?

## ANSWER:

Use Project/Source Codes



# MO Accounting Code Structure

## Fund-Function-Object-Project

Example:

Fund	Function	Object	Project
111	1221	6100	41

<http://dese.mo.gov/sites/default/files/sf-CAccountingCodeOverview.pdf>



# Project/Source Code

## Examples:

- 41 – Federal IDEA Part B Entitlement Funds
- 42 – Federal Statewide Collaborative Improvement Grant
- 10 – State Special Education Funding
- 02 – Local Special Education Funding



# Source/Project Code Examples

## Special Education Teacher paid with Part B funds:

1221-6100- <b>41</b>	SE Teacher Salaries	\$5,000.00
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## Special Education Teacher paid with State funds:

1221-6100- <b>10</b>	SE Teacher Salaries	\$5,000.00
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## Special Education Teacher paid with Local funds:

1221-6100- <b>02</b>	SE Teacher Salaries	\$5,000.00
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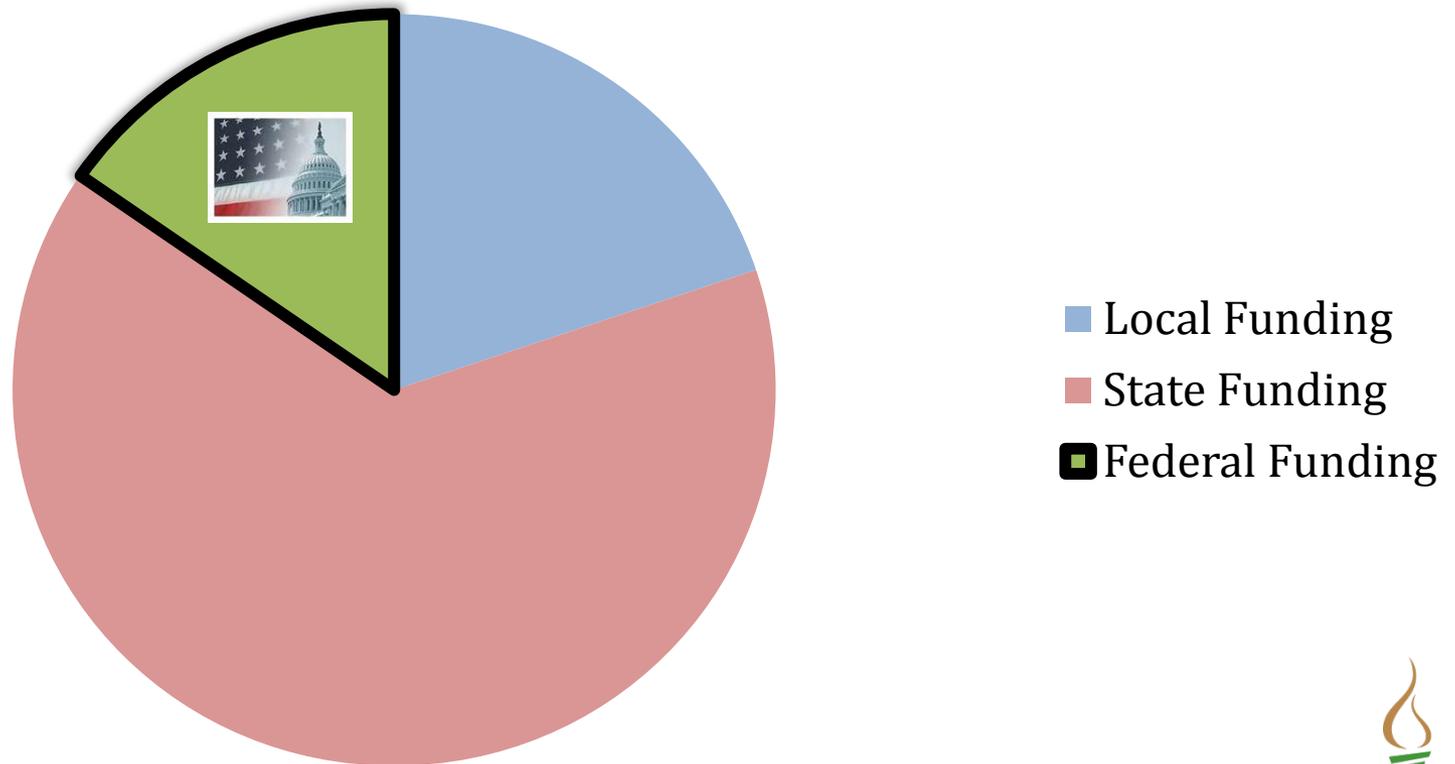


# Cash Management Improvement Act (CMIA)



# Cash Management Improvement Act

## Special Education Program Funding CMIA Requirement



# Cash Management Improvement Act

When receiving federal funds LEAs must have either:

Already spent the funds

-OR-

Will spend the funds within 3 business days of receipt of funds

\*\*Violating CMIA requires interest to be calculated and funds returned.



# CMIA Compliance

RULE: Districts can't "sit" on federal funds; an action must be taken to tie federal funds to an expenditure under one of the following three options.

## OPTIONS:

- Code in Advance
- Journal Voucher/Recode
- Request and Expend



# Code in Advance

- The district/LEA should code the expenditure as a federal special education expense using a project/source code. Then the district/LEA will submit a payment request for the expenditure. Once the district/LEA receives the disbursement of federal funds, no further action is needed since the expenditure has already been coded in advance.
- The Code In Advance option is best used when the amount of the federal allocation/award is known in advance (i.e. IDEA Part B federal funds).



# Code in Advance

## EXAMPLE

### Step 1:

Incur and Code to Federal Account

1221-6311-41	\$15,000.00	10/10/14
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### Step 2:

Request and Receive Funds

Payment Request	\$15,000.00	11/21/14
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# Journal Voucher/Recode

- The district/LEA should code the expenditure as non-federal special education expense or to a general account code. Then the district/LEA will submit a payment request for the expenditure. Once the district/LEA receives the disbursement of federal funds, the district/LEA must Journal Voucher/Recode the expenditure to a federal special education account within three business days of the receipt of funds.
- The Journal Voucher/Recode option is best used when the allocation/award amounts are not necessarily known until the reimbursement is received (i.e. ECSE federal funds).



# Journal Voucher/Recode

## EXAMPLE

### Step 1:

Incur Expenditure and Code to General Account/State Funds in General Ledger

1280-6311	\$5,000.00	10/10/14
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### Step 2:

Receive Federal Funds in Monthly School Payment Transmittal

Federal payment amount	\$5,000.00	4/21/15
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### Step 3:

Journal Voucher to Recode the Expenditure to Federal (“41”) Account w/in 3 Days

1280-6311	-\$5,000.00	
1280-6311-41	\$5,000.00	4/24/15



# Request and Expend

- The district/LEA will submit a payment request for the expenditure. Once the district/LEA receives the disbursement of federal funds, the district/LEA must code the expenditure as a federal special education expense using a project/source code within three days of receipt of the funds.
- The Request And Expend option is best used when the expenditures reoccur on a regular basis at the same time each period (i.e. Payroll).



# Request and Expend

## EXAMPLE

### Step 1:

Request and Receive Funds (Based on Obligations)

Payment Request	\$5,000.00	11/21/14
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### Step 2:

Incur and Code to Federal Account within 3 Days

1221-6111-41	\$5,000.00	11/24/14
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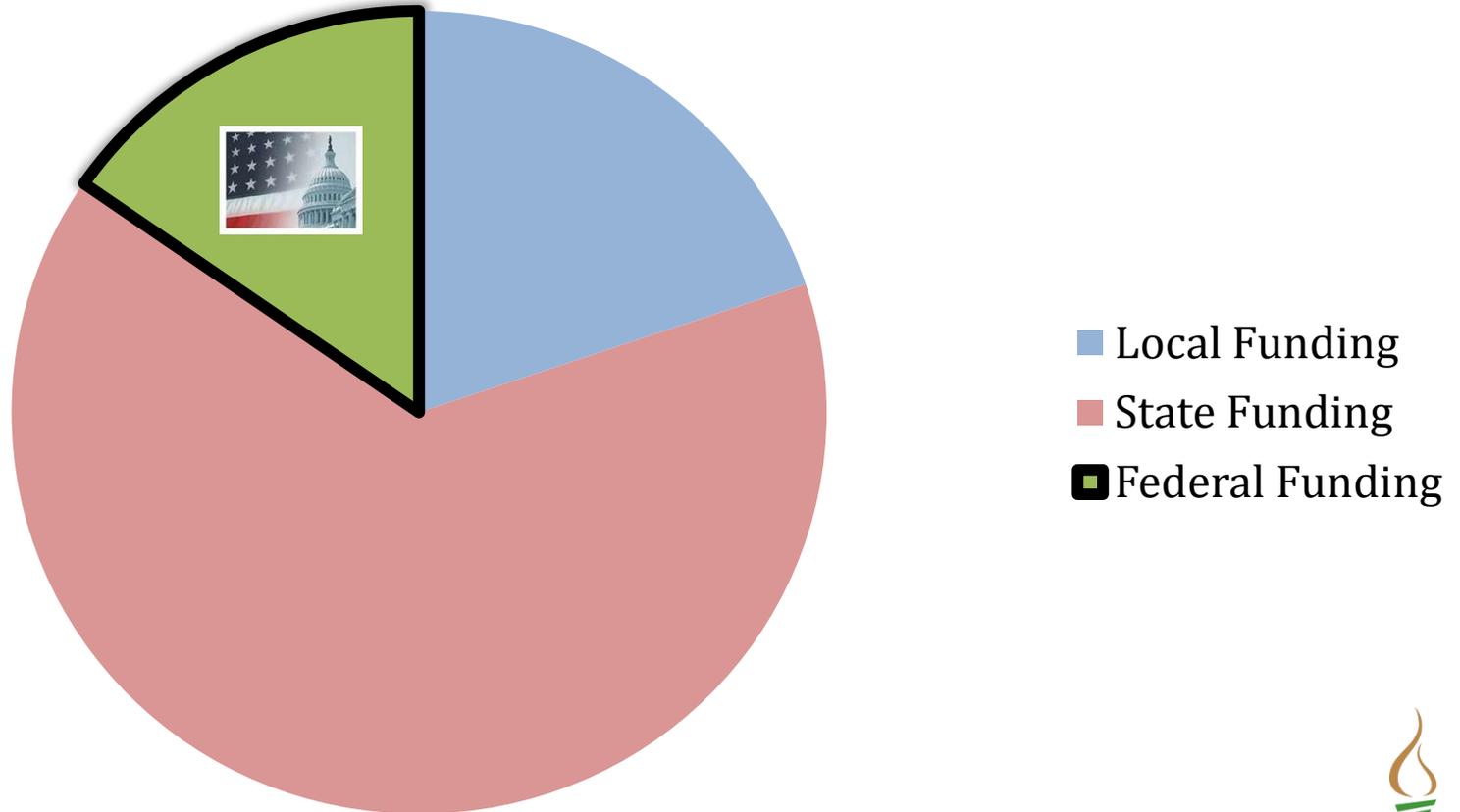


# Part B IDEA Funds



# Federal Part B IDEA Funds

## Federal Special Education Program Funding



# Federal Part B IDEA Funds



IDEA Part B Entitlement funds (Section 611) are Federal funds the district/LEA receives to help support your special education program and implement IDEA.

2014-15 \$177 million Part B



# Federal IDEA Part B Funds Formula

Three separate components in formula:

- 1. Base Amount**

- 2. Population Count**

- September Enrollment
- Home School
- Non-Public
- Neglected/Delinquent

- 3. Poverty Count**

- Free/Reduced Lunch Count



# Permissive Use of Part B Funds

## How can I use my federal Part B funds?

- Costs of Special Education and Related Services
- Supplementary Aids and Services
- Administrative Case Management
- Coordinated Early Intervening Services (CEIS)
- Special Education buses (prior approval)
- Construction/Renovation of Special Education facilities (prior approval)



# Part B IDEA Requirements

**What rules must I follow when spending Part B funds?**

ALL LEAs MUST follow in order to be eligible for grant award:

- Grant Specific Assurances
- Excess Cost Requirement
- Maintenance of Effort
- Supplement – NOT Supplant



# Part B IDEA Requirements

Depending on how Part B funds are used, LEAs MAY need to follow:

- ❑ Equipment
- ❑ Capital Outlay
- ❑ Procurement
- ❑ Prorating Expenditures
- ❑ Proportionate Share
- ❑ OMB Circular A-87 Time and Effort Reporting
- ❑ CEIS required if LEA has a determination of significant disproportionality



# Assurances (34 CFR §300.200)

- ❑ LEAs providing services to students with disabilities must submit annual assurances to the Department regarding their compliance with the applicable federal and state statutes and regulations.
- ❑ Assurances are agreed to in ePeGS reporting system through the Core Assurances and Grant Specific Assurances.



# Excess Cost (34 CFR §300.202)

- ❑ Federal funds may only be used to pay excess cost of providing special education and related services to children with disabilities.
- ❑ Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA.
- ❑ An LEA must spend at least the average annual per student expenditure on the education an elementary school or secondary school student with a disability before funds under Part B are used to pay the excess costs of providing special education and related services.



# Maintenance Of Effort (MOE) (34 CFR §300.203)

Funds provided to a LEA under Part B must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from state/local funds below the level of those expenditures for the preceding fiscal year.



# MOE Compliance: CURRENT YEAR

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The LEA must SPEND the same amount in the **CURRENT YEAR** as compared to the **PRIOR YEAR** to be eligible for the **CURRENT YEAR** Part B Grant.



# MOE Compliance: NEXT YEAR

The LEA must BUDGET the same amount in the **NEXT YEAR** as compared to the **CURRENT YEAR** to be eligible for the **NEXT YEAR** Part B Grant.



# MOE Reporting

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The LEA reports MOE in the  
Part B Final Expenditure Report (FER).



# Methods for Meeting MOE

LEAs can meet MOE by one of the following methods:

- Total Local Funds Only
- Per Child/Per Capita Local Funds Only
- Total Combination of State and Local Funds
- Per Child/Per Capita Combination of State and Local Funds



# MOE – What to Include

Description	Function Code
Special Education and Related Services	1221
Proportionate Share Services ( <b><u>supplemental only</u></b> )	1224
Tuition, Special Education Program Within State	1931
Professional Development	2200
Transportation and Maintenance	2500
Facility Acquisition and Construction	4000
ECSE Transportation	2559
All other ECSE Services	1280

All Special Education expenditures within these function codes paid for with **non-Federal** funds must be included in MOE.



# MOE – What NOT to Include

Do **Not** Include Expenditures Paid With:

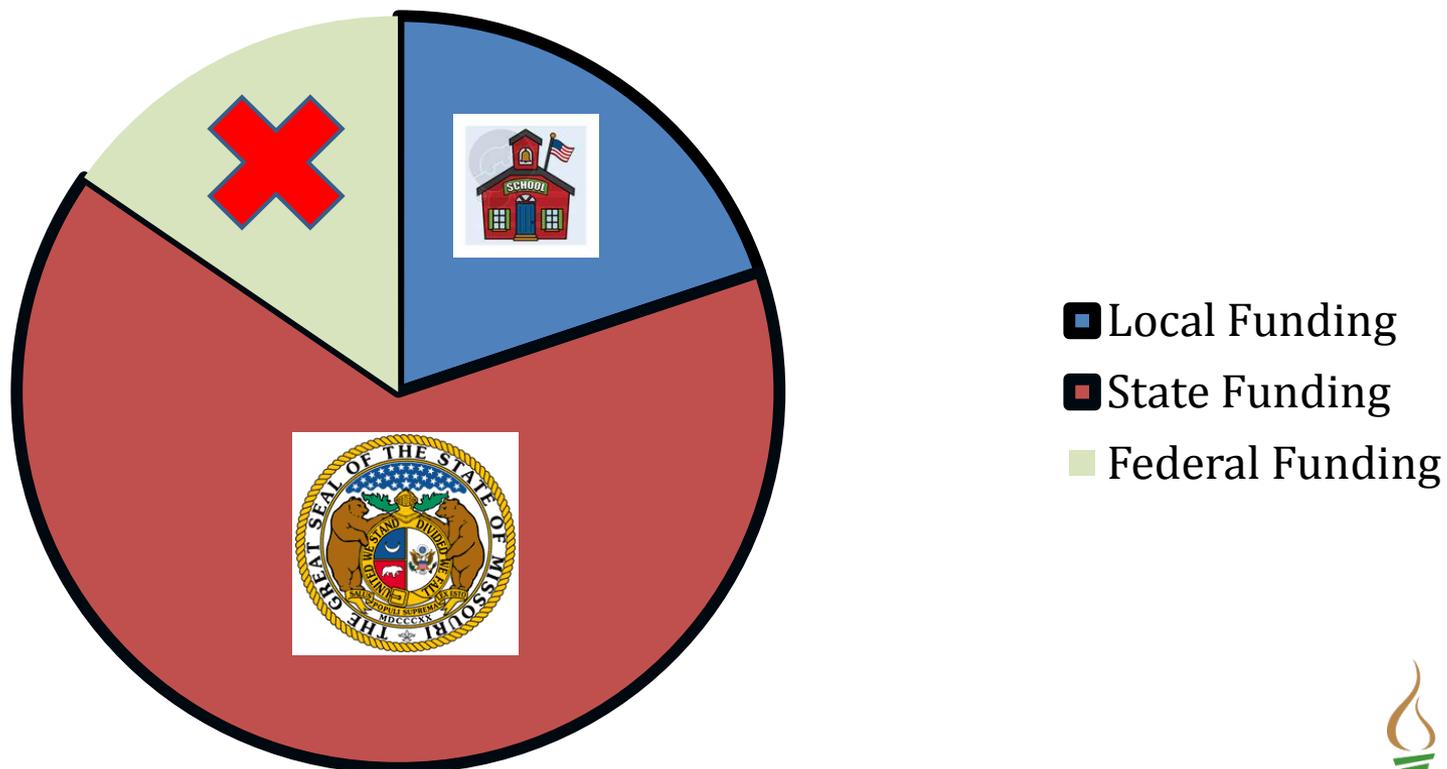
- Federal Part B Entitlement
- Federal Proportionate Share
- Federal ECSE
- Medicaid
- Federal High Need Fund
- Federal Grants

**NO Federal Expenditures on MOE**



# Maintenance of Effort

## State/Local Special Education Program Funding MOE



# MOE in 2013-14

For 2013-14 MOE, the district will select the method for meeting MOE:

**LEAs must comply with the Maintenance of Effort Requirement (34 CFR §300.203) in order to be eligible for IDEA Part B funds. LEAs must spend the same amount for local funds only or the combination for state and local funds unless an approvable exception applies. MOE can be met either in total or on a per child basis.**

Method for meeting MOE:

- Local Only
- State And Local

Dec. 1, 2011 Child Count	32
Dec. 1, 2012 Child Count	37
Dec. 1, 2013 Child Count (estimated)	37



# MOE in 2013-14

- If meeting MOE on a combination of state/local funds, the district was only required to track federal funds separately.
- However, if meeting MOE on local funds ONLY, the district was required to track federal, state, and local funds separately.



# Calculating MOE – State & Local 2013-14

1. Any Special Education expenditure tagged with a federal project/source code will **NOT** be included in MOE.
2. Any Special Education expenditure tagged with a state project/source code will be included in the MOE amount.
3. Any Special Education expenditure tagged with a local project/source code will be included in the MOE amount.



# Calculating MOE – Local Only 2013-14

1. Any Special Education expenditure tagged with a federal or state project/source code will **NOT** be included in MOE.
2. Any Special Education expenditure tagged with a local project/source code will be the MOE amount.



# MOE Changes in 2014-15

- Report both Local and State Special Education Expenditures in MOE grid (separate tracking!!)
- No longer select MOE method – state will run all tests to check MOE eligibility
- Starting in 2014-15, Special Education Finance will post estimated ECSE federal allocations. Although the amount received during the year may change it will assist the LEA in planning for MOE



# Steps to Take Prior to Calculating MOE in 2014-15

1. Code all K-12 Special Education expenditures to a Special Education function code.
2. Determine what K-12 Special Education expenditures will be paid with Federal, State, and Local funds.
3. Tag all Federal, State, and Local Special Education expenditures separately.



# Calculating MOE – 2014-15

1. Any Special Education expenditure tagged with a Federal project/source code will **NOT** be included in MOE.
2. Any Special Education expenditure tagged with a State project/source code will be included toward the State and Local combination amount.
3. Any Special Education expenditure tagged with a Local project/source code will be included toward the State and Local combination amount AND will also be pulled out separately for the Local Only amount.



# Including ECSE Expenditures in MOE

Current year Early Childhood Special Education (ECSE) expenditures must be included in MOE.

How do I determine which ECSE expenditures to include in MOE?

## Answer:

1. Re-code Federal Expenditures
2. Expend Federal Funds within 3 days and Track Separately

\*This must also be done to be in compliance with the Cash Management Improvement Act (CMIA)



# Including ECSE Expenditures in MOE

## Re-coding Expenditures

### Step 1:

Incur Expenditure and Code to General Account/State Funds in General Ledger

1280-6311	\$5,000.00	10/10/14
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### Step 2:

Receive Federal Funds in Monthly School Payment Transmittal

Federal payment amount	\$5,000.00	4/21/15
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### Step 3:

Journal Voucher to Recode the Expenditure to Federal (“41”) Account w/in 3 Days

1280-6311	-\$5,000.00	
1280-6311-41	\$5,000.00	4/24/15



# Including ECSE Expenditures in MOE

## Expending Federal Funds within Three Days

### Step 1:

Receive Federal Funds in Monthly School Payment

Federal amount	\$500.00	4/21/15
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### Step 2:

Incur and Code to Federal Account (“41”) within 3 Days

1280-6111-41	\$500.00	4/24/15
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# Calculating ECSE Expenditures in MOE

Districts must take the following steps to determine amount of ECSE expenditures to include in MOE:

1. Pull from general ledger all ECSE expenditures (function codes 1280/2559) for year just concluded that have been coded as NON-Federal.
2. Calculate total by function/object code of ECSE expenditures paid with NON-Federal funds for year just concluded and enter into MOE grid.





# Example of GL Coding

Function Code	Object Code	Source Code	Description	Amount
1221	6100	41	Certificated Salaries	\$10,000
1221	6150	41	Non-Cert Salaries	\$10,000
1221	6200	10	Employee Benefits	\$5,000
1280	6400	10	Materials/Supplies	\$1,000
2500	6300	01	Transp. Purch. Services	<u>\$2,000</u>
			<b>Total State and Local Combo MOE Amount</b>	<b>\$8,000</b>

# Recap...

- No Federal expenditures should be reported on MOE actual grid

**F**ederal Funds = **F**ER Grid

- Separate Tracking = Easy MOE calculation
- Use Special Education Function Codes for Special Education Expenditures
- Include ECSE non-Federal expenditures in MOE



# MOE Example 1—Total Expenditures

Meeting MOE using TOTAL Special Education (Local or combination of State/Local) expenditures:

## Example:

2012-13: \$50,000

2013-14: \$40,000 (Less than 2012-13—Must explain)

2014-15: \$50,000 (Greater than 2013-14—MOE okay)

Current year expenditures may only be less than prior year if allowable exceptions or adjustment can be claimed.



# MOE Example 2—Per Child Basis

## Formula:

Total MOE / Dec. 1 Count = Per Child Amount

## Example:

2010-11 \$50,000 / 14 Child Count = \$3,571

2011-12 \$40,000 / 9 Child Count = \$4,444 ( $\geq$  \$3,571)

2012-13 \$39,000 / 8 Child Count = \$4,875 ( $\geq$  \$4,444)



# MOE Exceptions

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

These are the ONLY allowable exceptions to MOE



# MOE Adjustment

- ❑ IDEA allows the LEA to reduce MOE threshold when allocations increase from one year to next.
- ❑ This reduction assists LEA in spending increase in Federal funds.

MOE Adjustment is calculated by taking 50% of the increase in allocation from prior year to current year Part B allocation.

Example:

Prior Year's Allocation:	\$900,000
Current Year's Allocation:	\$1,000,000
Increase:	\$100,000
<b>Max Available for MOE reduction:</b>	<b>\$50,000</b>



# MOE Adjustment Facts

- ❑ The MOE Adjustment DOES NOT decrease Part B Allocation but instead the amount of Local/State Funds that must be spent on students with disabilities (MOE).
- ❑ MOE Adjustment must be taken in the year of the increase.
- ❑ MOE Adjustment resets the MOE for MOE Adjustment year and future years until LEA voluntarily increases.
- ❑ MOE Adjustment may be taken in conjunction with any allowable MOE exceptions.



# What If MOE is Not Met?

- If there are no allowable exceptions or adjustments and MOE is Not Met, the LEA must pay DESE back the amount of MOE not met from either **LOCAL** or **STATE** funds.
- The MOE is **NOT** re-set to the lower amount; it is maintained at the amount from the previous year.

Example:

FY12 : \$150,000

FY13: \$140,000 (MOE NOT MET – LEA is required to pay DESE \$10,000 from Local or State funds)

FY14: MOE amount the LEA must meet is \$150,000



# Supplement Not Supplant (34 CFR §300.202)

Federal Part B Funds may only be used to supplement the level of state, local or other non-federal funds spent on students with disabilities and in no case supplant those state, local or other non-federal funds.

Supplement = in addition to

Supplant = replace / use instead of

MOE MET means MET NON SUPPLANT REQUIREMENT



# Equipment (EDGAR 80.32)

All capital outlay purchased with federal monies costing **\$1000 or more per unit/set** is subject to inventory management and control requirements:

- ❑ Items shall be inventoried with all required components.
- ❑ A physical inventory of items must be taken and the results reconciled with the inventory records at least once every two years.
- ❑ Inventory must be current and available for review and audit.
- ❑ Adequate safeguards must be in effect to prevent loss, damage, or theft of the property.

Note: \$5000 according to EDGAR but MO has a lower threshold



# Equipment (EDGAR 80.32)

Inventory Management Records must be maintained and include:

- ❑ Description of the property
- ❑ Serial number or other identification number
- ❑ Funding source of property
- ❑ Who holds the title, if applicable
- ❑ Acquisition date
- ❑ Cost of the equipment
- ❑ Percentage of federal participation
- ❑ Location, use and condition of the property
- ❑ Any ultimate disposition data including the date of disposal and sale price of the property



# Capital Outlay (Federal Funds)

## (34 CFR §300.718)

- ❑ Capital Outlay is defined as
  - Renovation - changing an existing LEA-owned structure
  - Construction - building a new structure
  - Real Estate - purchasing a structure or land
  - Buses/Vehicles
- ❑ All of these items will be reviewed and approved/disapproved by the Department.
- ❑ Requires prior approval before the district/LEA can obligate funds for the capital outlay.



# Procurement Procedures (EDGAR 80.36)

Procurement requirements include the following items listed below:

- Standards of Conduct/Conflict of Interest
- Competitive Environment
- Procurement Methods
- Resolution Clause
- Contract Administration
- Contract Provisions
- Debarment/Suspension
- Procurement Records

District/LEA procurement policy must be in written format.



# Prorating Expenditures

IDEA requires all expenditures with IDEA funds to be directed 100% toward Special Education; otherwise the cost should be prorated, unless the benefit to non-special education students is incidental and justifiable.



# Prorating Expenditures-Examples

Justifiable incidental benefit to non-special education students:

- ❑ A LEA bought a 12 passenger small bus for 9 students with disabilities. The bus picks up two additional non-disabled students on the same route that are siblings of the students with disabilities. This is a justifiable incidental benefit because that bus had to make those stops anyway for the students with disabilities, and no additional stops were needed. This would be a purchase that could be paid 100% with Part B IDEA funds.

Unjustifiable incidental benefit to non-special education students:

- ❑ A LEA bought a 54 passenger bus with wheel chair capabilities for 3 students with disabilities in wheelchairs. There are 50 non-disabled students on the same route. While this purchase may benefit the disabled students, the bus had to make multiple extra stops that weren't necessary for the students with disabilities. The benefit to non-disabled students is more than incidental, and therefore the cost must be prorated.



# Proportionate Share

## (34 CFR §300.130-148)

- ❑ Districts have an obligation to provide parentally placed private/parochial children with disabilities (ages 5-21 ) an opportunity for equitable participation in the special education services.
- ❑ Each district shall reserve and spend a proportionate amount of its IDEA Section 611 (Part B) funds to provide special education services to those children who have been evaluated and determined eligible for special education and related services by the district.



# Proportionate Share (34 CFR §300.130-148)

- ❑ Districts are also responsible to provide services to homeschooled students with disabilities.
- ❑ Even though parents have the option to home school their children until age 7, homeschooled children with disabilities between ages 5-7 are also eligible for proportionate share services.



# Process for Calculating, Budgeting & Providing Services

## Child Find 300.131

- District where a private school is located is responsible.
- Locate, identify and evaluate all children with disabilities who are enrolled by their parents in private, parochial, and home schools located in the district boundaries.
- Proportionate Share funds **cannot** be used to pay for child find costs.

## Consultation 300.134

- District must have timely and meaningful consultation with private school representatives and representatives of parents of parentally-placed private school children with disabilities regarding the following:
- Child find process, proportionate share of funds, consultation process, provision of special education services, written explanation by LEA regarding service



# Worksheet for Calculating Proportionate Share

## PROPORTIONATE SHARE WORKSHEET

### INSTRUCTIONS:

- 1) District enters information in yellow highlighted cells.
- 2) Numbers in non-highlighted cells are calculated by the spreadsheet.
- 3) Do not send completed form to DESE as data is entered in ePeGS Final Expenditure Report "Supporting Data" Page
- 4) Use prior year child counts and current year allocation.

Public School:

Private School(s) in District:


### Eligible Private School Children in Private Schools in the District's Boundaries

Data	Count	Possible Data Source*
Private school and home schooled children <b>eligible and served</b> ages 5 - 21	0	District data collection, collaboration meeting with private schools in the district and/or Nonpublic Survey data
Private school children <b>eligible but not served</b> ages 5 - 21	0	District data collection, collaboration meeting with private schools in the district and/or Nonpublic Survey data
Home schooled children <b>eligible but not served</b> ages 7 - 21	0	District data collection



# Part B FER Supporting Data Page

## Proportionate Share Calculation

### Proportionate Share Calculation 2013-2014 [Hide](#)

\* Children in for-profit private schools should not be used in the calculation process

#### Eligible Private School Children with disabilities in Private Schools in the District's Boundaries 2012-2013

Private and home schooled eligible and served children (ages 5-21)	0
Private schooled children eligible but not served (ages 5-21)	1
Home schooled children eligible but not served (ages 7-21)	2
Total Eligible Private School Children with Disabilities	3

#### Eligible Public School Children with disabilities 2012-2013

Public school children eligible and served (ages 5-21)	103
Public school children eligible but not served (ages 5-21)	0
Total Eligible Public School Children	103
Total Eligible Private and Public School Children with disabilities	106
Proportion Private: Public + Private	2.83%

#### Total Part B Funds to be Expended in 2013-2014

Part B Flow-through Allocation	118510.00
Proportionate Share Calculation Next Fiscal Year	3353.83
Proportionate Share Prior Year Carryover 2012-2013	1266.86
Total to be expended next fiscal year	4620.69

# Are Children Attending “For-Profit” Private Schools Counted?

**No.** Children attending for-profit private schools would not be included in the proportionate share calculation or be eligible for equitable services.

However, under 34 CFR §300.111, children with disabilities attending private schools, who are in need of special education and related services, should be identified, located, and evaluated even if they attend for-profit schools.



# What if Eligible Private School Student Count is Zero?

The Part B Entitlement Proportionate Share obligation amount is zero for the next school year even if a district receives transfer students or identifies new students through evaluations after the eligible count is taken.

## Example:

- 2013-2014 Eligible Private School Children count on Dec. 1 2013 = 0
- 2014-2015 Proportionate Share Obligation = \$0



# May the District Spend More?

- ❑ PART B FUNDS: Yes, as long as the district meets all the other requirements of the Act, including providing a Free Appropriate Public Education (FAPE) to children with disabilities.
- ❑ STATE/LOCAL: Yes, but only to supplement, and not supplant, the proportionate share of federal funds required. This means that the district must spend ALL federal proportionate share funds prior to utilizing state and local funds. Additional state and local must be counted in MOE.



# Process for Calculating, Budgeting & Providing Services

## Budget

- The “Current Year Proportionate Share” obligation amount must be budgeted on the initial budget application by July 1st, even if it is an estimated amount. A budget revision can be created later once the final amount is known.

## Serve 300.137 & 300.138

- Determine equitable services and provide services in accordance with a services plan.
- Parentally-placed private and home school students must begin receiving services at the same time as public school enrolled students with disabilities.

## Track

- Proportionate share expenditures must be tracked separately in the general ledger.



# Proportionate Share: Location of Services

- ❑ MO case law and MO Constitution prohibit provision of services, equipment, and personnel on-site at a child's private school.
- ❑ The LEA must keep title to and exercise continuing administrative control of all property, equipment and supplies to benefit the private school student.
- ❑ LEAs must determine how and where services will be provided to a child attending private or parochial schools and could consider provision at a neutral site (non-secular).



# Proportionate Share: Transportation

- A private school child with a disability must be provided transportation from the private school or child's home to a site where the services are being provided **AND** from the service site to the private school or child's home, depending on the timing of services.
- LEAs are not required to provide transportation from the child's home to the private school.
- The cost of transportation may be included in the Proportionate Share expenditures.



# Budgeting Proportionate Share Funds

## Initial Current Year Budget Application

- Budget the **estimated** amount of the current year proportionate share obligation under function code 1224. Initial budget applications are due July 1.

## Prior Year FER

- Once the prior year FER has been approved, the district needs to revise the current year Budget Application

## Revision of Current Year Budget Application

- Revise to amend the **current year obligation of proportionate share** (if necessary) and budget **proportionate share carryover** amount under function code 1224

# Part B Application Budget Grid

2013-2014 ▾

Select a District

Entitlement - Budget Grid

**Version:** Revision 1

**Status:** Approved

Number

Name

Select District

Funds Available:	<u>\$119,776.86</u>	<u>Proportionate Share (1224)</u>	<u>Coordinated Early Intervening Services (CEIS) (1223)</u>
* 2012-2013 Regular Carryover Into 2013-2014:	<u>\$0.00</u>	Current Year Calculation:	\$3,353.83
** Total 2012-2013 Carryover Into 2013-2014:	\$1,266.86	Prior Year Carryover:	\$1,266.86
		Total Available:	\$4,620.69
		Current Year Calculation:	\$18,355.80
		Prior Year Carryover:	\$0.00
		Total Available:	\$18,355.80

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

**Administration Costs Rate:** 0.00 %

**Restricted Indirect Costs Rate:** 0.14 %

<u>Accounting Manual</u>	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>
<u>1221</u> Special Education and Related Services	113889.31	0.00	0.00	0.00	0.00	0.00	0.00	113889.31
<u>1223</u> Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>1224</u> Proportionate Share Services	0.00	0.00	0.00	4620.69	0.00	0.00	0.00	4620.69

# Process for Calculating, Budgeting & Providing Services

## Budget

- The “Current Year Proportionate Share” obligation amount must be budgeted on the initial budget application by July 1st, even if it is an estimated amount. A budget revision can be created later once the final amount is known.

## Serve 300.137 & 300.138

- Determine equitable services and provide services in accordance with a services plan.
- Parentally-placed private and home school students must begin receiving services at the same time as public school enrolled students with disabilities.

## Track

- Proportionate share expenditures must be tracked separately in the general ledger.



# Process for Calculating, Budgeting & Providing Services

## Budget

- The “Current Year Proportionate Share” obligation amount must be budgeted on the initial budget application by July 1st, even if it is an estimated amount. A budget revision can be created later once the final amount is known.

## Serve 300.137 & 300.138

- Determine equitable services and provide services in accordance with a services plan.
- Parentally-placed private and home school students must begin receiving services at the same time as public school enrolled students with disabilities.

## Track

- Proportionate share expenditures must be tracked separately in the general ledger.



# Tracking Prop Share Expenditures

- ❑ Staff providing services should have their salaries/benefits prorated and coded separately in the general ledger under 1224 to account for the expenditure.
  - Method of proration must be reasonable & justifiable.
- ❑ Staff providing services should not be included in SDAC cost pool for the portion of the time they are coded as Proportionate Share.
- ❑ Detail of expenditures must be available for monitoring purposes;
  - LEA must keep documentation showing the method of proration of proportionate share expenditures.



# Proportionate Share Carryover Funds

- Carryover funds must be expended first before any of the current year calculation is expended (First in/First Out).
- If the district cannot completely spend the carryover funds during the second year having met all requirements in 34 CFR §300.130-148, the district should request a release of the unspent funds.
- Released proportionate share carryover funds must be spent on public students with disabilities within the district.



# Allowable Reasons for Unexpended Funds

- Student(s) no longer attends private/parochial school or home school within district boundaries
- Student(s) aged-out/graduated from private/parochial school or home school
- Private/parochial school(s) refused services
- Parents refused services
- Proportionate Share Carryover funds exceeded the amount needed for services provided
- Other (must describe)



# Releasing Unexpended Carryover Funds

- ❑ If the current year estimated expenditures for proportionate share are less than the carryover amount, the district may request a release of the unexpended funds.
- ❑ If the current year estimated expenditures for proportionate share are equal to or greater than the carryover amount, the district may NOT request a release of any carryover funds.



# Example

## Example 1: Released Funds

Carryover Amount (from previous year)	\$50,000
Estimated Expenditures for Current Year	\$40,000
Carryover Amount – Estimated Expenditures	\$10,000
Amount Available for Release	\$10,000



# Example

## Example 2: **NO** Released Funds

Carryover Amount (from previous year)	\$50,000
Estimated Expenditures for Current Year	\$60,000
Carryover Amount – Estimated Expenditures (Carryover Must be greater than Estimated Expenditures)	\$0
Amount Available for Release	\$0



# Proportionate Share Carryover Release Request in ePeGs

## LEAS MUST COMPLETE THE FOLLOWING SECTION

### Enter the Total Number of Eligible and Served Proportionate Share Students

Total number of eligible parentally-placed private/parochial school and home school students with disabilities served in the current school year.

### Indicate the Rationale for Unexpended Prior School Year Proportionate Share Carryover Funds (Select Yes or No for each item below)

Student(s) no longer attend private/parochial school or home school within district boundaries.

No  Yes

Student(s) aged-out/graduated from private/parochial school or home school.

No  Yes

Private/parochial school(s) refused services.

No  Yes

Parents refused services.

No  Yes

Proportionate Share Carryover funds exceeded the amount needed for services provided.

No  Yes

Other (described below)

No  Yes

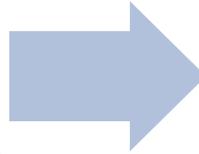
## CODING

Once a release of carryover funds has been approved, the district will need to revise the current school year Part B Budget Application. The district sh

# Releasing Proportionate Share Carryover Funds

## Current Year Budget Application

- Once the release has been approved, the district needs to revise the current year Budget Application. Re-budget the anticipated amount of unexpended funds into any function code other than 1224. Budget amendments must be completed by April 30.



## Current Year FER

- Remember to include the amount of released proportionate share carryover funds on the FER Supporting Data page.



# Releasing Proportionate Share Carryover Funds on Budget Grid

Funds Available:

\$119,776.86

Proportionate Share (1224)

Coordinated Early Intervening Services (CEIS) (1223)

\* 2012-2013 Regular Carryover Into 2013-2014:

\$0.00

Current Year Calculation: \$3,353.83

Current Year Calculation: \$18,355.83

\*\* Total 2012-2013 Carryover Into 2013-2014:

\$1,266.86

Prior Year Carryover: \$1,266.86

Prior Year Carryover: \$0.00

Total Available: \$4,620.69

Total Available: \$18,355.83

\*Regular Carryover includes CEIS Carryover

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

Proportionate Share Prior Year Carryover Funds Released

Administration Costs Rate: 0.00 %

Restricted Indirect Costs Rate: 0.14 %

<u>Accounting Manual</u>	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>
<b>1221</b> Special Education and Related Services	113889.31	0.00	0.00	1266.86	0.00	0.00	0.00	115156.17
<b>1223</b> Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1224</b> Proportionate Share Services	0.00	0.00	0.00	3353.83	0.00	0.00	0.00	3353.83



# Releasing Proportionate Share Carryover Funds on FER

## Proportionate Share Expended 2012-2013 [Hide](#)

### Proportionate Share Available in 2012-2013

Current year Proportionate Share	1266.86
Carryover from prior year	4885.05
Total Proportionate Share available	6151.91

### Proportionate Share Expended and Released in 2012-2013

Part B funds expended on Proportionate Share under function code 1224	0.00
Amount of Released Proportionate Share Carryover Funds	4885.05
Forfeit amount of Proportionate Share Carryover	0.00
Proportionate Share Carryover to next fiscal year	1266.86



# Proportionate Share Carryover Funds and Total Obligation on the FER

## Proportionate Share Calculation 2013-2014 [Hide](#)

\* Children in for-profit private schools should not be used in the calculation process

### Eligible Private School Children with disabilities in Private Schools in the District's Boundaries 2012-2013

Private and home schooled eligible and served children (ages 5-21)	0
Private schooled children eligible but not served (ages 5-21)	1
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Total Eligible Private School Children with Disabilities	3

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Public school children eligible and served (ages 5-21)	103
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Total Eligible Public School Children	103
Total Eligible Private and Public School Children with disabilities	106
Proportion Private: Public + Private	2.83%

### Total Part B Funds to be Expended in 2013-2014

Part B Flow-through Allocation	118510.00
Proportionate Share Calculation Next Fiscal Year	3353.83
Proportionate Share Prior Year Carryover 2012-2013	1266.86
Total to be expended next fiscal year	4620.69

# Additional Information

- ❑ The district must calculate the proportionate share of IDEA funds before earmarking funds for any Coordinated Early Intervening Services.
- ❑ Proportionate Share calculation should not result in a “per private school entitlement amount” but is instead the amount of a district’s Part B funds that must be spent on all private schools located in the district’s jurisdiction.
- ❑ A portion of the district’s Part B Entitlement Allocation is based on the count of all Non-Public and Home Schooled Students in the district.
- ❑ Charter Schools do not have proportionate share obligations.



# Office of Management and Budget (OMB) Circular A-87

## What is Time and Effort Reporting?

- ❑ Records kept to document the time and effort spent within the program(s)

## Who must complete?

- ❑ ALL employees whose salary are paid with any portion of IDEA Part B federal funds must complete time and effort reporting
- ❑ Not contractors or vendors



# Time and Effort Reporting Methods

- Time and effort records are based on specific funding periods and must be documented using one of the following methods:
  - ▣ Semi-Annual Certifications
  - ▣ Time and Effort Log/Personnel Activity Report (PAR)
- Which form the employee uses to record time and effort depends on the type of cost objective performed



# Types of Cost Objectives

“Cost Objective” means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. – OMB Circular A-87

## Single cost objective

- Employee works solely on a single program
  - Special Education

## Multiple cost objective

- Employee works on different/multiple programs
  - Special Education and Title I



# Semi-Annual Certifications

- Who?
  - Each employee working on a “single cost objective” (i.e. special education program) who is paid any amount of IDEA Part B federal funds
- Why?
  - To indicate they worked solely on that program for the funding period indicated on the certification
- When?
  - Completed at least every six months and signed by either the employee or a supervisor having first-hand knowledge of the work performed after the work has been performed for that funding period

(OMB) Circular A-87, Part 225 Appendix B.8.h(3))



# Sample of Semi-Annual Cert

## CERTIFICATION OF PAY

OMB Circular A-87, states “where employees are expected to work solely on a single Federal award... 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 100% of my time has been spent performing duties  
(Name and Title)

associated with \_\_\_\_\_ for the period of \_\_\_\_\_.  
(Federal Program)

Employee Signature \_\_\_\_\_

Date \_\_\_\_\_

Supervisor Signature \_\_\_\_\_

Date \_\_\_\_\_

# Semi-Annual Cert (Alternative) Form

- Who?
  - Can be used for employees who are required to complete semi-annual certifications
- Why?
  - To indicate they worked solely on that program for the period covered by the certification
  - Requires only one form for all employees working on the same cost objective
- When?
  - Completed at least every six months and signed by a supervisor having first-hand knowledge of the work performed after the work has been performed for that funding period





# Time and Effort Logs/PARs

- Who?
  - Each employee working on “multiple cost objectives” (i.e. special education program and any other program outside of special education) and paid with any amount of IDEA Part B funds
- Why?
  - To show time spent working in each program
- When?
  - Completed at least monthly and signed by the employee and a supervisor having first-hand knowledge of the work performed after the work has been performed for that funding period
  - Must coincide with one or more pay periods

(OMB) Circular A-87, Part 225 Appendix B.8.h(4 & 5)



# Time and Effort Logs/PARs

- ❑ The PAR is designed to track which cost objectives the individual works on, NOT the source of the funding.
- ❑ The total activity of the employee must be accounted for on the PAR.
- ❑ The PAR must reflect actual work performed (not budgeted).
- ❑ Must reconcile on a quarterly basis the time spent on each program.





# Substitute System

- Who?
  - Each employee working on “multiple cost objectives” (i.e. special education program and any other program outside of special education), but have a fixed schedule and paid with any amount of IDEA Part B funds
- Why?
  - In lieu of completing PARs every month
  - To show time spent working in each program
- When?
  - Substitute System Employee Certification Form completed at least every six months



# Substitute System

Prior to implementing the substitute system, the district/LEA must submit a management certification to the Department.

Forms and more information found at:

FAS-14-008 – Substitute System for Time and Effort Reporting:

<http://dese.mo.gov/administrative-memos>



# Stipends/Extra Duty Pay

- Payment for extra work beyond an employee's regular contract
- Must have written documentation/agreement to affirm the stipend/extra duty pay **prior** to the payment
  - ▣ Agreement must include:
    - Activity/extra work to be performed
    - Applicable date(s) of performance
    - Amount to be paid to employee
    - Signed by the employee and supervisor
- In addition to the agreement, must also complete Semi-Annual Certification or PAR for employee



# MOSIS/Core Data Coding

- Employees paid with any amount of IDEA Part B funds must be coded in MOSIS/Core Data with a special education course code
- Must provide additional documentation (contracts, class schedules, job descriptions, etc.) for employees not coded or coded incorrectly
- Course codes for special education may be found at:  
<http://dese.mo.gov/sites/default/files/cd-mosis-manual.pdf>



# OMB Circular A-87

## Time and Effort Reporting Guidelines

Cost Objective	Criteria	Documentation Required
<b>Single Cost Objective</b>	<ul style="list-style-type: none"><li>Employee works solely on a single Federal award or cost objective</li></ul>	<b>Semi-Annual Certification</b> <ul style="list-style-type: none"><li>Must be prepared at least semi-annually; and</li><li>Must be signed after-the-fact by employee or supervisory official having firsthand knowledge of the work performed by the employee.</li></ul>
<b>Multiple Cost Objectives</b>	<ul style="list-style-type: none"><li>More than one Federal award;</li><li>Federal award &amp; non-Federal award;</li><li>Indirect cost activity &amp; direct cost activity;</li><li>Two or more indirect activities that are allocated using different allocation bases;</li><li>Unallowable activity &amp; a direct or indirect cost activity; or</li><li>One Federal award with multiple cost objectives.</li></ul>	<b>Personnel Activity Report (PAR)</b> <ul style="list-style-type: none"><li>Reflect an after-the-fact distribution of the actual activity of the employee;</li><li>Account for the total activity for which each employee is compensated;</li><li>Be prepared at least monthly &amp; coincide with one or more pay periods; and</li><li>Must be signed after-the-fact by the employee.</li><li>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.</li></ul>

# OMB Circular A-87

## Time and Effort Reporting Guidelines

<b>Cost Objective</b>	<b>Criteria</b>	<b>Documentation Required</b>
<b>Multiple Cost Objectives with Fixed Schedule (Substitute System)</b>	<ul style="list-style-type: none"><li>• Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;</li><li>• Work on specific activities or cost objectives based on a predetermined schedule; and</li><li>• Not work on multiple activities or cost objectives at the exact same time on their schedule.</li></ul>	<b>Substitute System Certification &amp; Fixed Schedule</b> <ul style="list-style-type: none"><li>• Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;</li><li>• Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and</li><li>• Be certified at least semi-annually &amp; signed by the employee &amp; a supervisory official having firsthand knowledge of the work performed by the employee.</li></ul>
<b>Stipend and Extra Duty Pay</b>	<ul style="list-style-type: none"><li>• Pay for extra work beyond an employee's regular contract</li></ul>	<b>Written Agreement</b> <ul style="list-style-type: none"><li>• Indicates the extra work to be performed;</li><li>• Date(s) of performance;</li><li>• Amount to be paid to the employee; and</li><li>• Must be signed by the employer &amp; the employee to show the acceptance of the terms.</li></ul> <b>And</b> <b>Semi-Annual Certification or Personnel Activity Report</b>

# Time Reporting Example

## Single Funding Source / Single Cost Objective

- ❑ A teacher providing only special education services 100% of the day is charged 100% to the Part B grant
  - ▣ Funding Source: IDEA Part B Only
  - ▣ Cost Objective: Special Education Only
  - ▣ Reporting Type: Semi-Annual Certification



# Time Reporting Example

## Multiple Funding Source / Single Cost Objective

- A K-12 teacher providing only special education services 100% of the day is funded with Part B funds and state/local special education funds
  - Funding Source: IDEA Part B, Local & State
  - Cost Objective: Special Education Only
  - Reporting Type: Semi-Annual Certification



# Time Reporting Example

## Multiple Funding Source / Single Cost Objective

- ❑ An ECSE teacher spends 100% of time providing ECSE services and is funded with Part B funds (611 & 619) and state/local special education funds
  - ▣ Funding Source: IDEA Part B, Local & State
  - ▣ Cost Objective: ECSE Only
  - ▣ Reporting Type: Semi-Annual Certification



# Time Reporting Example

## Single Funding Source / Multiple Cost Objective

□ A school psychologist funded with Part B funds works 50% of the day with special education students and 50% of the day providing coordinated early intervening services (CEIS) to students without IEPs

- Funding Source: IDEA Part B Only
- Cost Objective: Special Education & CEIS
- Reporting Type: Personnel Activity Report



# Time Reporting Example

## Multiple Funding Source / Multiple Cost Objective

□ A teacher is providing special education services to students with IEPs 60% of the day (funded with Part B funds) and bilingual instruction to English Language Learners 40% of the time (funded with local funds)

- Funding Source: IDEA Part B & Local
- Cost Objective: Special Education & ELL
- Reporting Type: Personnel Activity Report



# Coordinated Early Intervening Services (CEIS) (34 CFR §300.226)

LEAs may use up to 15% of their Part B 611 Allocation to assist students in Kindergarten through Grade 12 not yet identified as needing special education services but needing additional academic and behavioral supports to succeed in the general education environment.

Federal regulations recommend particular emphasis on students in Kindergarten through 3<sup>rd</sup> grade.

## CEIS Website:

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



# CEIS

## Funding may be used for:

- ❑ Professional development for teachers and other staff to deliver academic instruction and behavioral interventions
- ❑ Direct interventions (educational and behavioral evaluations, services, and supports)
- ❑ Activities aligned with Elementary and Secondary Education Act (ESEA) funded activities; however they must be used to supplement and not supplant funds made available under the ESEA

## Examples:

- ❑ Reading or math specialists to work with non-disabled students who have not reached grade-level proficiency in those subjects
- ❑ After-school tutoring for non-disabled students who score below “basic” on statewide assessments (supplementing)



# CEIS – Significant Disproportionality (34 CFR §300.646)

If significant disproportionality is determined, the LEA **must** reserve the maximum amount (15%) for CEIS to provide comprehensive CEIS to serve children in the LEA, particularly, but not exclusively to children in those groups that were significantly over identified.



# Part B IDEA Requirements

- More information regarding Part B IDEA Requirements can be found under Part B Fiscal Guidance at:

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

&

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



# ePeGS System — IDEA Part B

## ePeGS Training Guide Series

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



# Part B Funding Application

Part B is completed in the DESE  
Web Applications under:

Electronic Planning Electronic  
Grants System (ePeGS)



# ePeGs Access



## ▼ User Applications

### ▼ Cross-Divisional Systems

- ▶ ARRA
- ▶ Data Collection
- ▶ Educator Qualifications
- ▶ **ePeGS**
- ▶ Tiered Monitoring

### ▼ Financial & Administrative Services

- ▶ Annual Report of the County Clerk to the State Board of Education
- ▶ Annual Secretary of the Board Report (ASBR)
- ▶ DESE Payment Management Application
- ▶ School Finance

### ▼ Nonpublic System Only

- ▶ Nonpublic Registration Form

### ▼ Office of Educator Quality

- ▶ Educator Certification System

### ▼ Office of Special Education

- ▶ Sheltered Workshops Application
- ▶ Special Education IMACS
- ▶ Special Education: Early Childhood

### ▼ Reports

- ▶ Missouri Comprehensive Data System (MCDS)

### ▼ User Information

- ▶ User Manager

# Special Education Part B Entitlement



District/LEA:

Funding Application: Menu

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ **Funding Application Menu**
  - ▶ Current Funds Available
  - ▶ Career Education
  - ▶ School Improvement
  - ▶ **Special Education**
  - ▶ Teacher Quality & Urban Education
  - ▶ DESE Supervisor Approval
  - ▶ Awaiting Approval
  - ▶ NCLB MOE
- ▶ Report Menu
- ▶ Core Assurances
- ▶ Maintenance
- ▶ Help Documents
- ▶ DESE Web Application Menu
- ▶ Logon/Logoff

Career Education [Show](#)

School Improvement [Show](#)

Special Education [Hide](#)

- [Special Education Part B Entitlement](#)

Teacher Quality & Urban Education [Show](#)

# Grant Summary Page

ePeGS



District/LEA:

Year: 2014-2015

Select a District

Funding Application: Special Education Part B Entitlement - Grant Summary

Number  Name

Select District

- ▶ ePeGS Homepage
- ▶ Planning Tool
- ▼ Funding Application Menu
  - ▶ Current Funds Available
  - ▶ Career Education
  - ▶ School Improvement
  - ▼ Special Education
    - ▼ **Special Education Part B Entitlement**
      - ▶ Budget Application
      - ▶ Payment Request
      - ▶ Proportionate Share Carryover Release
      - ▶ FER
    - ▶ Teacher Quality & Urban Education
    - ▶ DESE Supervisor Approval
    - ▶ Awaiting Approval
    - ▶ NCLB MOE
  - ▶ Report Menu
  - ▶ Core Assurances
  - ▶ Maintenance
  - ▶ Help Documents
  - ▶ DESE Web Application Menu
  - ▶ Logon/Logoff

Budget Application [Show](#)

Opens: 5/13/2014 Closes: 5/1/2015

Payment Request [Show](#)

Opens: 7/1/2014 Closes: 9/2/2015

Proportionate Share Carryover Release Request [Show](#)

Opens: 1/1/2015 Closes: 3/2/2015

Final Expenditure Report [Show](#)

TBD

## DESE Program Contact

Cathy Ellingsworth  
205 Jefferson  
Jefferson City, MO 65102  
**Phone:** (573) 751-0623  
**Fax:** (573) 526-6898  
**Email:** [cathy.ellingsworth@dese.mo.gov](mailto:cathy.ellingsworth@dese.mo.gov)

## DESE Fiscal Contact

Special Education Funds Management  
205 Jefferson  
Jefferson City, MO 65102  
**Phone:** (573) 751-0622  
**Fax:** (573) 526-6898  
**Email:** [spedfundinq@dese.mo.gov](mailto:spedfundinq@dese.mo.gov)

## LEA Contact

Emelyne Mcdannald  
**Phone:** (660) 488-6411  
**Email:** [emcdannald@novinger.k12.mo.us](mailto:emcdannald@novinger.k12.mo.us)

# Grant Summary Part B Components

- Assurances (in Budget Application)
- Part B Entitlement Budget Application
- Payment Requests
- Proportionate Share Carryover Release Request
- Part B Final Expenditure Report



# IDEA Part B Budget Application



# Part B Entitlement Application

2014-15 Budget Application was due  
July 1, 2014.

- The Budget Application indicates the amount of federal Part B (611) Entitlement funds the LEA is obligating for the grant cycle.
- Remember to budget estimated proportionate share current year obligation on the initial application.
- Budget Amendments will not be allowed after April 30<sup>th</sup> without DESE approval.





# Core and Grant Specific Assurances

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The LEA must complete the assurances indicating Federal Part B funds will be spent appropriately.



# Core and Grant Specific Assurances

Document - Submittal and Approval **Version:** Initial **Status:** Approved

<a href="#">Core Assurances</a>	Agreed to 5/31/2013 by _____
<a href="#">Grant Specific Assurances</a>	Agreed to 6/14/2013 by _____
Substantially Approved	Approved on 7/1/2013

Submitted on 6/18/2013 by \_\_\_\_\_

Substantially Approved Date:

# Grant Cycle vs. Obligation Period vs. FER Reporting Period

Grant Cycle	Obligation Period	FER Reporting Period
July 1, 2014 – June 30, 2015	Date of Substantially Approved Application (the date the application is submitted or July 1, 2014 whichever is later) – June 30, 2015	July 1, 2014 – September 30, 2015
Period during which funds may be obligated and expended.	Obligations occur during the grant cycle, but <u>only after a substantially approved budget application has been submitted.</u>	Expenditures for obligations made <u>during the obligation period (date of substantially approved application – <b>June 30</b>)</u> may be reported up until September 30.

# When is an Obligation Made?

<b>IF THE OBLIGATION IS FOR--</b>	<b>THEN THE OBLIGATION IS MADE--</b>
<b>Acquisition of real or personal property</b>	<b>On the date the school district makes a binding written commitment to acquire the property</b>
<b>Rental of real or personal property</b>	<b>When the school district uses the property</b>
<b>Personal services by an employee of the school district</b>	<b>When the services are performed</b>
<b>Personal services by a contractor who is not an employee of the school district</b>	<b>On the date the school district makes a binding written commitment to obtain the services</b>
<b>Performance of work other than personal services</b>	<b>On the date the school district makes a binding written commitment to obtain the work</b>
<b>Public utility services</b>	<b>When the school district receives the services</b>
<b>Travel</b>	<b>When the travel is taken</b>

EDGAR §76.707



# Requesting Part B Entitlement Funds



**Payment Grid - Special Education Part B Entitlement**

Payment Request Amounts will be automatically calculated based on actual **cumulative** expenditure data. The formula used to calculate the payment request a

**Actual Cumulative Program Year Expenditure to Date - Amount Paid to Date**

Expenditure cells will be grayed out where \$0.00 has been budgeted.

**Current Funds Available:** \$ 459,061.00  
**Amount Budgeted (REVISION 2):** \$ 459,061.00  
**Amount Paid To Date:** \$ 370,645.85  
**Balance Available:** \$ 88,415.15  
**Monthly Payment Amount:** \$ 41,906.10  
**Administration Costs Rate:** 0.00 % **Restricted Costs Rate:** 1.94 %

<u>Accounting Manual</u>	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<b>1221</b> Special Education and Related Services	0.00 0.00	282872.56 288226.10	172791.39 140928.80	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	455663.95 409154.90
<b>1223</b> 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
<b>1224</b> Proportionate Share Services	0.00 0.00	0.00 0.00	0.00 0.00	3397.05 3397.05	0.00 0.00	0.00 0.00	0.00 0.00	3397.05 3397.05
<b>1931</b> Tuition, Special Education Program Within State	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
<b>2200</b> Professional Development	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
<b>2500</b> Transportation and Maintenance	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00

**Administration Costs**

<b>Indirect Costs</b>	<input type="button" value="Calculate Indirect Costs"/>							0.00 0.00
<b>Administration Costs Subtotal</b>								0.00 0.00
<b>Grand Total</b>	0.00 0.00	282872.56 288226.10	172791.39 140928.80	3397.05 3397.05	0.00 0.00	0.00 0.00	0.00 0.00	459061.00 412551.9
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

**Payment Request Amount** 41906.10

# When Can LEAs Expend Part B Funds?

- ❑ For any obligations made from substantial approval date of the Part B Budget Application to June 30<sup>th</sup> of that fiscal year, LEAs can expend funds to September 30<sup>th</sup>.
- ❑ Example:

Ordered curriculum May 2, 2015, but curriculum was on backorder and invoice did not arrive until July 16, 2015. LEA can expend the funds in July since the obligation was made during the obligation period of the grant cycle and the LEA can process payments to September 30, 2015.



# Completing Payment Requests

Payment Request formula:

Actual Cumulative Program Year Expenditure to Date Total  
– Amount Paid to Date  
= Payment Request Amount

- Enter the **actual cumulative** program year expenditure to date amount in each function/object code cell



# 2014-15 Part B Payment Requests

SCHOOL PAYMENT MONTH	EXPENDITURE PERIOD END DATE	MAXIMUM PERCENTAGE OF APPROVED BUDGET	PAYMENT REQUEST DUE DATE
July	July 24, 2014	50%	July 1, 2014
August	August 26, 2014	50%	August 1, 2014
September	September 25, 2014	50%	September 1, 2014
October	October 24, 2014	75%	October 1, 2014
November	November 26, 2014	75%	November 1, 2014
December	December 25, 2014	75%	December 1, 2014
January	January 26, 2015	75%	January 1, 2015
February	February 25, 2015	90%	February 1, 2015
March	March 25, 2015	90%	March 1, 2015
April	April 24, 2015	90%	April 1, 2015
May	May 26, 2015	90%	May 1, 2015
June	June 25, 2015	100%	June 1, 2015
July	July 24, 2015	100%	July 1, 2015
August	August 26, 2015	100%	August 1, 2015
September	September 24, 2015	100%	September 1, 2015
<b>FER Approval (due Sept. 30, 2015)</b>		<b>Remaining Amount Due</b>	

Part B Payment Request Deadlines can be found at: <http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations>

# Part B Payment Requests

## Payment Request Due Date

- ❑ Payment requests must be submitted by **11:59 P.M. on the first day of the month** or payment will not be processed until the next month.
- ❑ If the first day of the month falls on a weekend or a holiday, payment requests must still be submitted by the first of the month.
- ❑ LEAs should plan accordingly to submit payment requests early if necessary.



# Part B Payment Requests

## Maximum Percentage of Approved Budget

- ❑ Part B funds may be requested each month up to the maximum percentage of your approved budget.
- ❑ Maximum percentage of approved budget that can be requested is based on grant award funds availability and our state budget allotments.



# Part B Payment Requests

## Expenditure Period End Date

- ❑ Expenditure Period End Date represents the date that is three (3) business days after the date funds are received. **By this date, all funds requested must be spent (or journal vouchers/entries made to re-code if expenditures were initially made with state or local funds).**
- ❑ This is a Federal Expenditure Requirement under Cash Management Improvement Act (CMIA).



# Part B Final Expenditure Report



Funds Available: \$495,447.00

Administration Costs Rate: 0.00 %

Restricted Cost Rate: 1.77 %

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
<a href="#">1221</a> Special Education and Related Services	0.00 0.00	327792.98 327792.98	166316.31 166316.31	0.00 0.00	0.00 0.00	0.00 0.00	0.00	494109.29 494109.29
<a href="#">1223</a> 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
<a href="#">1224</a> Proportionate Share Services	1337.71 1337.71	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	1337.71 1337.71
<a href="#">1931</a> Tuition, Special Education Program Within State	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
<a href="#">2200</a> Professional Development	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
<a href="#">2500</a> Transportation and Maintenance	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
<a href="#">4000</a> Facilities Acquisition and Construction	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00
Program Costs Subtotal	1337.71 1337.71	327792.98 327792.98	166316.31 166316.31	0.00 0.00	0.00 0.00	0.00	0.00	495447.00 495447.00

<b>Administration Costs</b>								
<b>Indirect Costs</b>								0.00 0.00
<b>Administration Costs Subtotal</b>								0.00 0.00
<b>GRAND TOTAL</b>	1337.71 1337.71	327792.98 327792.98	166316.31 166316.31	0.00 0.00	0.00 0.00	0.00	0.00	495447.00 495447.00

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
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# Part B Final Expenditure Report (FER)

## 2013-14 FER due **September 30, 2014**

- ❑ 2013-14 Actual Part B Expenditures (**Federal**)  
For obligations made from FY14 Budget Application substantial approval date to June 30, 2014, report federal expenditures on FY14 FER grid
- ❑ Actual MOE 2013-14 (Current Year) (**State/Local**)
- ❑ Budgeted MOE 2014-15 (Next Year) (**State/Local**)

**Note: MOE only includes expenditures from July 1 through June 30 each fiscal year**



# Request for Final Payment

The FER can be the request for Final Part B Payment.

Any amount due will be paid in the next monthly school payment after approval of the FER.

There will be no Part B FER revisions allowed unless there is an audit/monitoring finding.

If the LEA fails to submit the prior year FER by September 30, any future current year Payment Requests will be held until the prior year FER is submitted in an approvable format.



# Carryover Period

Carryover period = one additional fiscal year

## Rules:

- Carryover funds cannot be obligated until the LEA has a prior year FER approved and amends the current year budget application to obligate the carryover funds.
- Carryover funds that have not been obligated by June 30 of the following fiscal year will be forfeited by the LEA.



# Period of Availability - Example

## FY14 Grant

FY14 Allocation	FY14 Budget Application Submit Date	Amount Obligated between 7/17/13 and 6/30/14	Amount Expended from 7/17/13 to 9/30/14	Amount Reported on FY13 FER (due 9/30/14)	FY14 Carry-Over Amount
\$150,000	7/17/13	\$140,000	\$130,000	\$130,000	<b>\$20,000</b>



# Period of Availability–Example

## FY14 Grant – Carryover Period

FY15 Allocation	FY15 Budget App Submit Date	Amount Available to Obligate between 7/5/14 and 6/30/15	FY14 FER Approved	FY14 Carryover Amount	FY15 Budget App Amended	Amount Available to Obligate between 10/8/14 and 6/30/15
\$140,000	7/5/14	\$140,000	10/3/14	\$20,000	10/8/14	\$160,000

Remember to amend the 2014-15 Part B budget once the 2013-14 FER is approved to refresh data:

- Proportionate Share (if applicable)
- 2013-14 Part B carryover (if applicable)



# Example 1 – FY14 Grant

LEA signed a contract on May 15, 2014 for renovation work to the Special Education classroom, but the work on the classroom didn't begin until July 15, 2014. Because the obligation is made on the date the LEA made a binding written commitment to obtain the work (May 15, 2014), the LEA can report any invoices paid for the work done from July 15 to Sept. 30, 2014 on the FY14 FER.



## Example 2 – FY14 Grant

Special Education teacher paid with federal funds taught classes in June and July, 2014. The work performed in June would be paid with FY14 grant funds and the expenditure reported on the FY14 FER. The work performed in July would be paid with either FY14 carryover funds (if sufficient) or FY15 grant funds and the expenditure reported on the FY15 FER (recommended).

- ❑ Remember – for personal services by an employee of the LEA, the obligation begins when the work is performed.



# Early Childhood Special Education



# ECSE

Early Childhood Special Education (ECSE) provides 100% funding of approved costs for special education students ages 3, 4 and 5, but not yet kindergarten eligible.

## ECSE Resources

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



# Expenditure Guiding Questions

Is this a cost that has to occur for the ECSE program to exist?

The answer must be YES.

Is this the most cost effective way to provide this service/program?

The answer must be YES.

Is this an expenditure our district would have even if we did not have an ECSE program?

The answer must be NO.



# ECSE Expenditure Report (ER)

## ❑ **Due October 17**

- ❑ All ECSE staff and expenditures claimed in the expenditure report are compared to Core Data and the ASBR.
- ❑ Districts are allowed a \$500 variance between the ASBR and ER.
- ❑ All data (Educator Data, December 1 Child Count, ASBR) must be accurate and submitted on time in order for the data to pull correctly onto the ER.
- ❑ See ECSE Expenditure Guide for step-by-step instructions.



# Expenditure Report (ER)



## ▼ User Applications

### ▼ DESE Web Applications

- ▷ Annual Report of the County Clerk to the State Board of Education
- ▷ Annual Secretary of the Board Report (ASBR)
- ▷ ARRA
- ▷ Data Collection
- ▷ DESE Payment Management Application
- ▷ Educator Certification System
- ▷ Educator Qualifications
- ▷ ePeGS
- ▷ Missouri Comprehensive Data System (MCDS)
- ▷ Nonpublic Registration Form
- ▷ School Finance
- ▷ Sheltered Workshops Application
- ▷ Special Education IMACS
- ▷ Special Education: Early Childhood
- ▷ Tiered Monitoring
- ▷ User Manager

### ▼ Report

- ▷ Report Menu -- All data and/or reports are now available through the Missouri Comprehensive Data System (MCDS) Portal.

### ▼ User Information

- ▷ Change Password
- ▷ Edit User Profile
- ▷ Edit Security Question/Answer
- ▷ Logon/Logoff

# Fiscal Monitoring

Tiered Monitoring Process and Cohort Listing

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



# Tiered Monitoring

## □ Department-wide (all federal programs)

### Purposes

- Increase the number of LEAs receiving some formal review
- Improve quality and efficiency of on-site reviews
- Improve the quality of LEA/building compliance
- Establish processes to target compliance TA/training needs



# Special Education Finance Monitoring

Consists of the following components:

1. Desk Audit – Department review of LEA's applications, payment requests, FERs through ePeGs, and A133 Audit Finding Investigations.
2. Self-Assessment/Desk Monitoring – LEA completes Self-Assessment questionnaire through Tiered Monitoring System; Department reviews allows for upload of requested documentation.
3. On-site Monitoring – Onsite review at LEA based on high risk characteristics determined by Department.

Special Education Fiscal Monitoring Guide found at  
<http://dese.mo.gov/sites/default/files/sef-MonitoringGuide2015.pdf>



# Tiered Monitoring

- Possible Risk Factors for On-site review
  - Late Budget Applications
  - Allocation Amount
  - Carry-over Amount
  - Late FER
  - A133 Audit Findings
  - Placed on Cash Management Plan (must submit documentation with payment request)
  - Financial distress
  - Self-Assessment findings/failure to complete in prior year



# Tiered Monitoring Timeline

<b>Task</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
<b>Desk Audit (ePeGS)</b>	<b>Cohorts 1,2,3</b>	<b>Cohorts 1,2,3</b>	<b>Cohorts 1,2,3</b>
<b>Desk Monitoring (Tiered Monitor System)</b>	<b>Cohort 1</b>	<b>Cohort 2</b>	<b>Cohort 3</b>
<b>On-site Monitoring (Tiered Monitor System)</b>	<b>Cohort 3 - High Risk Districts</b>	<b>Cohort 1 – High Risk Districts</b>	<b>Cohort 2 – High Risk Districts</b>
<b>Training and Preparation</b>	<b>Cohort 2</b>	<b>Cohort 3</b>	<b>Cohort 1</b>

Cohort List: <http://dese.mo.gov/sites/default/files/qs-cohort-lists-2014.pdf>



# Top Monitoring Findings

- ❑ Federal expenditures not tracked separately
- ❑ MOE documentation
- ❑ No inventory/tracking of equipment
- ❑ No Time and Effort certifications/logs for federally paid employees
- ❑ Obligations prior to Budget Applications
- ❑ CMIA
- ❑ Capital Outlay Requirements
- ❑ Procurement Policy not followed



# Helpful Resources



# Resources

- ❑ General Federal Guidance

- EDGAR – Education Department General Administrative
- OMB Circulars

<http://dese.mo.gov/financial-admin-services/general-federal-guidance>

- ❑ DESE Accounting Manual (School Finance)

<http://dese.mo.gov/financial-admin-services/school-finance/accounting-manual>

- ❑ Individuals with Disabilities Education Act (IDEA) Regulations

<http://www2.ed.gov/legislation/FedRegister/finrule/2006-3/081406a.pdf>

- ❑ MO State Plan for Special Education

<http://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials/IDEAPartB-2014>



# FY15 Due Dates

Title	Services Year	Due Date
FY15 Part B Budget Application	2014-15	July 1, 2014
FY14 Part B FER	2013-14	Sept. 30, 2014
FY14 ECSE Expenditure Report	2013-14	Oct. 17, 2014
Public Placement Fund Application	2013-14	Oct. 31, 2014
High Need Fund Application	2013-14	Nov. 30, 2014
Readers for the Blind Application	2014-15	Nov. 30, 2014
Request to Release Prop Share Carryover Funds	2014-15	March 1, 2015
FY15 Part B Budget Application Amendments	2014-15	April 30, 2015



# Questions?

**ASBR**



**MOE**

**Obligate**

**Supplant**



**ePeGS**

**ECSE**

