

**SPECIAL EDUCATION
FINANCE**

January 18, 2018

Missouri Department of Elementary
and Secondary Education

Receiving and Coding Federal ECSE
and HNF Funds

Receiving ECSE Federal Funds

- ECSE Federal revenue is comprised of IDEA Part B Section 619 and 611 funds
- LEAs that did not report ECSE expenditures for the 2016-17 year in the ASBR in function codes 1280 and/or 2559 will NOT receive Federal or state ECSE funds in 2017-18
- Review Monthly Payment Transmittals
- Payments Coded as Revenue Codes:
 - ECSE-State = 5314
 - ECSE-Federal (611) AND ECSE-Federal (619) = 5442

Monthly Payment Transmittal

All payments received to date for this fiscal year can be viewed on the [Audit Confirmation](#) report.

Revenue Code	Revenue Name	CFDA Number	Federal Award Identification Number (FAIN)	Monthly Payment
5113	Prop C			\$174,518.67
5311	Basic Formula - State Monies			\$579,370.00
5312	Transportation			\$19,715.00
5314	ECSE-State			\$233,175.27
5319	Basic Formula - Classroom Trust Fund			\$76,357.69
5322	Career Education Student Services Reimbursement			\$15,000.00
5332	Career Education Secondary Salary Reimb-ACC			\$71,385.00
5359	Career Education Enhancement Grant			\$29,115.75
5427	Career Education Substitute Payment - Federal	84048A	V048A140025	\$975.00
5427	Perkins Basic Grant - Secondary	84048A	V048A150025	\$8,907.97
5441	Spec Ed Part B Entitlement	84027A	H027A150040	\$58,283.63
5442	ECSE-Federal(611)	84027A	H027A140040	\$53,892.00
5442	ECSE-Federal(619)	84173A	H173A140103	\$2,177.61
5442	ECSE-Federal(619)	84173A	H173A150103	\$13,621.39
5451	Title I	84010A	S010A150025	\$55,528.65
5462	Title III Immigrant	84365A	S365A140025	\$2,484.35
5465	Title II.A	84367A	S367A150024	\$8,382.72
5492	Title VI.B	84358B	S358B150025	\$2,134.71
TOTAL				\$1,405,025.41

ECSE State Total = \$233,175.27

ECSE Federal Total: \$69,691.00

Coding ECSE Federal Funds to Current Year Expenditures

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
2017-18

FD	FUNC	OBJ	PROG	UNIT		BUDGET	YTD	MONTH
*** FUNCTION 1281 : EARLY CHILDHOOD SPEC ED								
2	1281	6111	333	03	ECSE TEACHER SALARY #1	-20,000.00	20,000.00	2,500.00
CR	1281	6111	333	03	ECSE TEACHER SALARY #3	-20,000.00	-20,000.00	0.00
2	1281	6111	333	42	ECSE TEACHER SALARY	-20,000.00	20,000.00	2,500.00
2	1281	6211	333	03	ECSE TEACHER RETIREMT	-5,000.00	5000.00	500.00
2	1281	6232	333	03	ECSE MEDICARE	-1,000.00	1000.00	100.00
SUB TOTAL						-26,000.00	26,000.00	3,100.00

1. Code expenditure to non-federal account (project code "03" = State funds).
2. Watch payment transmittals to see when ECSE Federal funds are received.
3. Complete a journal correction to recode a non-federal ECSE expenditure as an ECSE expenditure paid with ECSE Federal funds (project code "42") by the day the funds are received.

Receiving HNF Federal Funds

- FY18 High Need Fund (HNF) payment to LEAs with approved applications for 16-17 costs is being partially made in January school payment.
- FY18 HNF payment spreadsheet posted at <https://dese.mo.gov/financial-admin-services/special-education-finance/other-available-funding>
- Review Monthly Payment Transmittals
- Payments Coded as Revenue Codes:
 - Spec Ed High Need Fund-State = 5381
 - Spec Ed High Need Fund-Federal = 5437

Monthly Payment Transmittal

Deposit Amount: \$242,643.48

For questions regarding payments please see the [Payment Contact List](#)

All payments received to date for this fiscal year can be viewed on the [Audit Confirmation](#) report.

Revenue Code	Revenue Name	CFDA Number	Federal Award Identification Number (FAIN)	Monthly Payment
5381	Spec Ed High Need Fund - State			\$220,974.35
5437	Spec Ed High Need Fund - Federal	84027A	H027A140040	\$21,669.13
TOTAL				\$242,643.48

HNF State Total = \$220,974.35

HNF Federal Total: \$21,669.13

Coding HNF Federal Funds to Current Year Expenditures

*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES					BUDGET	CURRENT MONTH	YTD		
2	1221	6111	333	41	SE CERTIFIED SALARIES	80,000.00	10,000.00	72,500.00	
2	1221	6111	333	03	SE CERTIFIED SALARIES	20,000.00	20,000.00	20,000.00	
CR	2	1221	6111	333	03	SE CERTIFIED SALARIES #1	20,000.00	(20,000.00)	0.00
2	1221	6111	333	37	SE CERTIFIED SALARIES	20,000.00	20,000.00	20,000.00	
2	1221	6111	101	03	SE CERTIFIED SALARIES	30,000.00	5,000.00	25,000.00	
1	1221	6151	333	41	SE SALARY NONCERT	50,000.00	6,000.00	50,000.00	
2	1221	6211	333	03	SE CERT TEACHER RETIREMENT	5,000.00	200.00	5,000.00	
1	1221	6211	101	03	SE TEACHER RETIREMENT	3,000.00	50.00	2,000.00	
1	1221	6211	333	03	SE NONCERT TEACHER RETIREMENT	5,000.00	100.00	5,000.00	
1	1221	6231	333	03	SE SOC SEC	5,000.00	200.00	5,000.00	
1	1221	6231	101	03	SE SOCIAL SECURITY	3,000.00	50.00	1,000.00	
1	1221	6232	333	03	SE MEDICARE	5,000.00	100.00	5,000.00	
1	1221	6232	101	03	SE MEDICARE	3,000.00	50.00	1,000.00	

1. Code expenditure to non-federal account (project code "03" = State funds).
2. Watch payment transmittals to see when HNF Federal funds are received.
3. Complete a journal correction to recode a non-federal special education expenditure as a special education expenditure paid with HNF Federal funds (project code "37") by the day the funds are received.



**RELEASING PROPORTIONATE
SHARE CARRYOVER FUNDS**

January 18, 2018

Missouri Department
of Elementary and Secondary Education

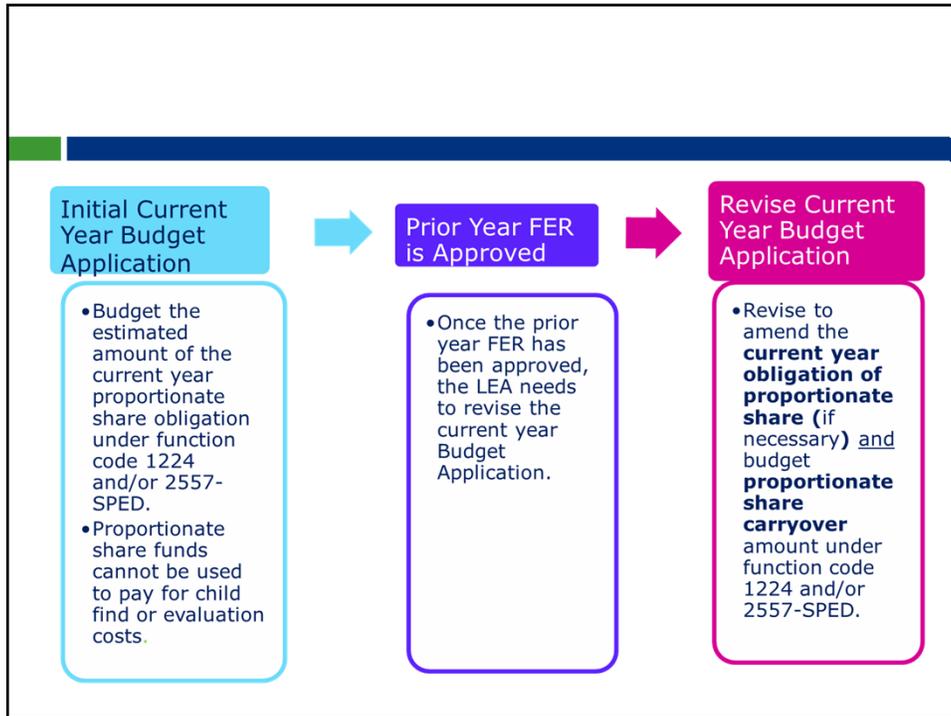
Proportionate Share (34 CFR §300.130-148)

What

LEAs have an obligation to provide parentally placed private/parochial/home school children with disabilities (ages 5-21) an opportunity for equitable participation in the special education services. LEA where a private school is located is responsible.

Local Educational Agency (LEA) Action

LEAs with a proportionate share obligation must reserve and spend a calculated 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 LEA.



Tracking Proportionate 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.

Reporting Served Proportionate Share Students

Private and home schooled eligible and served children (ages 5-21) as of December 1 must be reported in MOSIS December Student Core/Core Data Screen 11 (December 1 Child Count) using the educational environment of “2100-Parentally Placed Private.” This count will pull into the Part B FER Supporting Data page.

Proportionate Share Carryover Funds

- LEAs have two years to spend proportionate share funds. Any proportionate share funds not spent in the first year must be carried over and spent in the second year.
- If the LEA cannot completely spend the carryover funds during the second year having met all requirements in 34 CFR §300.130-148, the LEA should request a release of the unspent funds.
- Released proportionate share carryover funds must be spent on public students with disabilities within the LEA.

Allowable Reasons for Unexpended Proportionate Share Funds

- Student(s) no longer attends private/parochial school or home school within LEA 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

Releasing Unexpected Proportionate Share Carryover Funds

- If the current year estimated expenditures for proportionate share are less than the carryover amount, the LEA 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 LEA 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

Releasing Unexpected Proportionate Share Carryover Funds

- Proportionate Share Carryover Release Request form opens in ePeGs for eligible LEAs on January 1.
- The form is due on March 1.

Releasing Proportionate Share Carryover Funds

Current Year Budget Application

- Once the release has been approved, the LEA needs to revise the current year Budget Application. Re-budget the anticipated amount of unexpended funds into any function code other than 1224 or 2557-SPED. 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.

Additional Information

Proportionate Share webpage can be found at:

<https://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share>

ePeGs Guides can be found at:

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



**SPECIAL EDUCATION
DATA:
WINTER
HOT TOPICS**

January 18, 2018

Missouri Department of Elementary
and Secondary Education

Special Education Child Count

- Data used for:
 - SPP indicators 5 & 6—least restrictive environment
 - SPP indicators 9 & 10—disproportionate representation
 - triggering self-assessment requirements - LRE
 - identifying significant disproportionality
 - public reporting of incidence rates and educational environments
 - federal reporting
 - miscellaneous reports



Disproportionality

- Look for over-identification in identification rates or placements by race/ethnicity
 - Example: Are Hispanic students over-identified as Specific Learning Disabled compared to other races/ethnicities?
 - Risk Ratio = Hispanic risk of being identified as SLD compared to All Other Races/Ethnicities risk of being identified as SLD
 - # Hispanic SLD / # Hispanic enrollment **compared to** # All other SLD / # All other enrollment
 - Example calculation
 - 10 Hispanic SLD / 150 Hispanic enrollment = 0.067 Risk
 - 100 All other SLD / 4000 All other enrollment = 0.025 Risk
 - 0.067 / 0.025 = 2.68 Risk Ratio
 - Hispanic students are 2.68 times more likely to be identified as SLD than all other students



Graduate & Dropout Follow-Up

- Special education students who graduated or dropped out from grades 9-12 the prior year need to have follow-up data reported in the February MOSIS cycle
- Report the follow-up category and “SpedMetDefinition” Y/N field
 - You may need to talk to guidance staff about this
- This data is used for SPP Indicator 14 & MSIP



Graduate & Dropout Follow-Up

- | | | |
|--|-----|---|
| <ul style="list-style-type: none">□ Follow-up categories:<ul style="list-style-type: none">■ Non-College*■ 2-Year College*■ 4-Year College*■ Military■ Employment** (competitive)■ Employment** (non-competitive)■ Not Available■ Unknown■ Other | } → | <ul style="list-style-type: none">□ SpedMetDefinition?<ul style="list-style-type: none">■ *Yes<ul style="list-style-type: none">■ if enrolled for at least one complete term■ **Yes<ul style="list-style-type: none">■ if employed for at least 20 hours per week for at least 90 days.■ No |
|--|-----|---|



Graduate & Dropout Follow-Up

- Attending a four-year college and completed one semester:
 - Four-Year College & SpedMetDef = Y
- Attending a four-year college but has not completed one semester:
 - Four-Year College & SpedMetDef = N
- Working at WalMart full-time for last five months:
 - Competitive Employment & SpedMetDef = Y
- Working at WalMart full-time for two weeks – unemployed prior:
 - Competitive Employment & SpedMetDef = N



Graduate & Dropout Follow-Up

- Report available in MCDS Portal
 - Guided Inquiry – College and Career
 - LEA Follow-up Report – Public and Secured

District and Building Graduation and Dropout Indicators

Type	Name	Description
	Building Adjusted Cohort Graduation Rates	Building graduation rate information.
	District Adjusted Cohort Graduation Rates	District graduation rate information.
	LEA Follow-Up Report - Public	District 180 day graduate follow-up information.
	LEA Follow-up Report	District 180 day graduate follow-up information.



LEA Follow-Up Report

■ Follow-up Options

- All Students – displays numbers and percents of all students in follow-up categories and by subgroups (gender, race, LEP, disability)
- IEP Students – displays numbers and percents of students with disabilities in follow-up categories ADJUSTED for SpedMetDefinition
 - If Employed, but SpedMetDefinition=N, then counted as “Other”



SPECIAL EDUCATION COMPLIANCE:

WINTER HOT TOPICS



January 18, 2018

Missouri Department of Elementary
and Secondary Education

What is the difference between a child complaint and due process?

- ▣ The IDEA Dispute Resolution Process
 - Mediation
 - Child Complaint
 - Due Process
- ▣ Each is described in the
 - Procedural Safeguards
 - MO State Plan for Special Education

Comparing the Systems	Child Complaint	Due Process
Who can file?	Any person	Only parents of the student The LEA (in limited situations)
What kinds of issues can be addressed?	Any violation of the IDEA	Any proposed action of the agency to initiate/refuse to initiate/or change the identification, evaluation, or educational placement of the student or the provision of FAPE
How is information gathered?	Through a review of documentation and interviews with the parties	Witnesses testify under oath
Who makes the decision?	The Assistant Commissioner of Special Education	An Administrative Hearing Commissioner within the Missouri Administrative Hearing Commission (AHC)
Can the decision be appealed?	No	Yes. Appeals are filed in state or federal court
Legal representation?	Neither required nor prohibited	Not required but most parties are represented by attorneys
How long does it take?	60 days from the date of the complaint to the decision	Can be completed in 45 days but can take approximately 6 months

<https://dese.mo.gov/special-education/due-processchild-complaint>

The screenshot shows the Missouri Department of Elementary and Secondary Education website. The main navigation bar includes Home, About, Administrators, Adults & Community, Educators, Parents & Students, and School Data. The page title is 'Due Process/Child Complaint'. Below the title, there is a breadcrumb trail: Home > Special Education > Compliance. The main content area is divided into two columns. The left column contains sections for 'Complaint File Date' and 'Reminder'. The right column contains a 'Special Education' sidebar with a list of links including 'Due Process/Child Complaint'. A 'Quick Links' box is positioned between the two columns, containing links for 'Mediation In Missouri', 'Child Complaint Checklist', 'Comparison of Options in the IDEA Complaint System', and 'Due Process Checklist'. A black arrow points from the 'Comparison of Options in the IDEA Complaint System' link in the Quick Links box to the 'Due Process/Child Complaint' link in the sidebar.

<https://dese.mo.gov/special-education/due-processchild-complaint>

This screenshot is identical to the one above, showing the Missouri Department of Elementary and Secondary Education website. The main navigation bar and page title are the same. The 'Quick Links' box is present, but the black arrow is absent. Instead, a green arrow points to the 'Due Process/Child Complaint' link in the 'Special Education' sidebar.

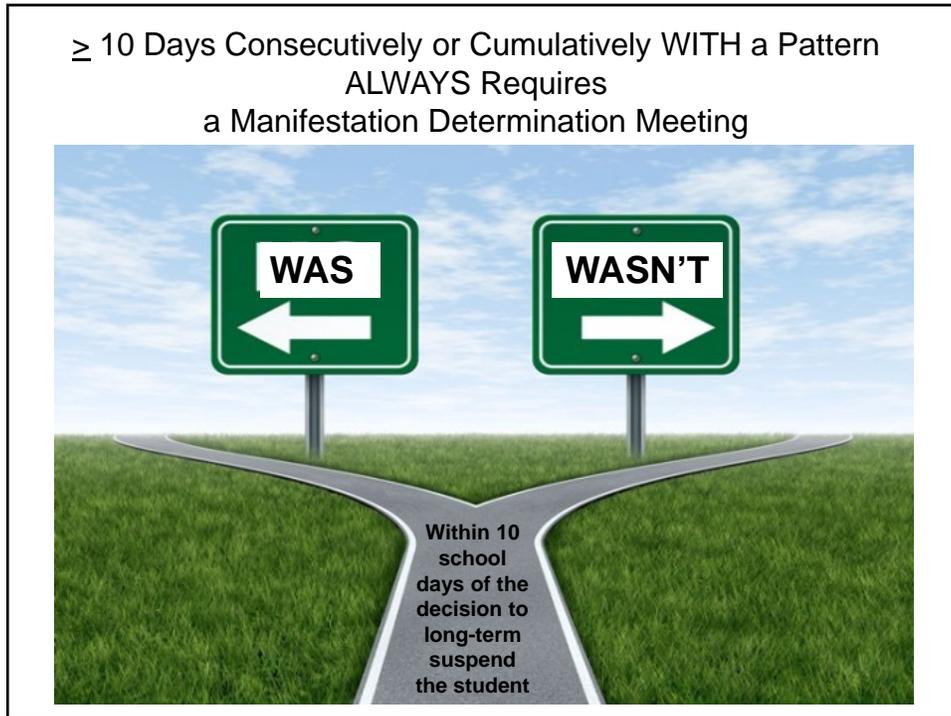
Explain “services” when suspended and what happens on Day 11—**Scenario 1**

Length and Type of Suspension	Services Required?	Who decides?	What do “services” look like?
Less than 10 days (consecutively OR cumulatively)	NO*	n/a	Must provide the same services IF the LEA provides services to students without disabilities

The Most Common Scenario

Explain “services” when suspended and what happens on Day 11 – **Scenario 2**

Length and Type of Suspension	Services Required?	Who decides?	What do “services” look like?
Greater than 10 days (cumulatively WITHOUT a pattern) Do NOT conduct a manifestation determination meeting!	MAYBE Decision is based on <ul style="list-style-type: none"> • length of removal • Previous OSS • Student needs and IEP goals 	School personnel in consultation with at least one of the child’s teachers Be sure to document not only your decision but also how the decision was made	IF YES: Beginning on Day 11, specialized instruction based on student needs and IEP goals provided in location determined by the LEA Note: Homework is NOT a service! IF NO: No services are required unless services are provided to typical peers in the same circumstances



Explain “services” when suspended and what happens on Day 11– **Scenario 3**

Length and Type of Suspension	Services Required?	Who decides?	What do “services” look like?
Greater than 10 days (consecutively OR cumulatively WITH a pattern) AND Behavior is NOT a manifestation of the child's disability	YES	The IEP team for a “typical” OSS If a 45 day interim alternative educational placement, the LEA determines the setting and the IEP team determines the services	Discipline consequence is the same as for nondisabled peer. Must provide services so the student can: <ul style="list-style-type: none"> Continue to participate in gen ed curriculum Progress towards meeting IEP goals Reduce the likelihood of a repeat in the behavior (FBA, BIP, goals, etc. if needed)

Explain “services” when suspended and what happens on Day 11 - **Scenario 4**

Length and Type of Suspension	Services Required?	Who decides?	What do “services” look like?
Greater than 10 days (consecutively OR cumulatively WITH a pattern) AND Behavior IS a manifestation of the child’s disability	YES	The IEP team* *In the case of a 45 day interim alternative educational placement, the LEA determines the setting and the IEP team determines the services	LEA cannot impose disciplinary consequence on child LEA can: <ul style="list-style-type: none"> Return child to the current placement/services OR Propose to change the placement/services with a Notice of Action OR Continue a 45 day interim alternative educational placement with services

Evaluation Report – Determination of Eligibility for Services

- Required for all initial evaluations and any reevaluations which required additional testing or resulted in a change in eligibility
- (1) Statement of whether the child has a specific disability as defined in Regulation III of this document;
- (2) Synthesis of information from the evaluation considering all areas of functioning;
- (3) Basis for making the determination of eligibility for a disability;
- (4) Statement that the disability is not a result of lack of appropriate instruction in reading, including the essential components of comprehensive literacy instruction (as defined in section 2221(b)(1) of the ESEA) or lack of appropriate instruction in math or Limited English proficiency; and
- (5) List of the individuals who were in attendance at the eligibility determination meeting and their role.

Missouri State Plan, Part B

Synthesis and Basis for the Determination

- Pull together pertinent information from all areas of functioning to explain and form the basis for determining the student is eligible or not eligible for services

Use of Professional Judgement to Establish Eligibility

- Must be based on evidence there is a disability
- The evaluation report must document through formal and informal assessment that a significant deficit exists and a child is eligible for services even though the standard scores, or equivalent levels, do not meet the stated criterion levels

Special Education Compliance Contact Information

- Call Special Education Compliance
PHONE: 573-751-0699
FAX: 573-526-5946
- Email Special Education Compliance
secompliance@dese.mo.gov
- Access the Special Education Compliance website
<http://dese.mo.gov/divspeced/Compliance/>
- Contact your RPDC Compliance Consultant



Questions?

