

MARE/MO K-9 FALL CONFERENCE



SPECIAL EDUCATION FINANCE

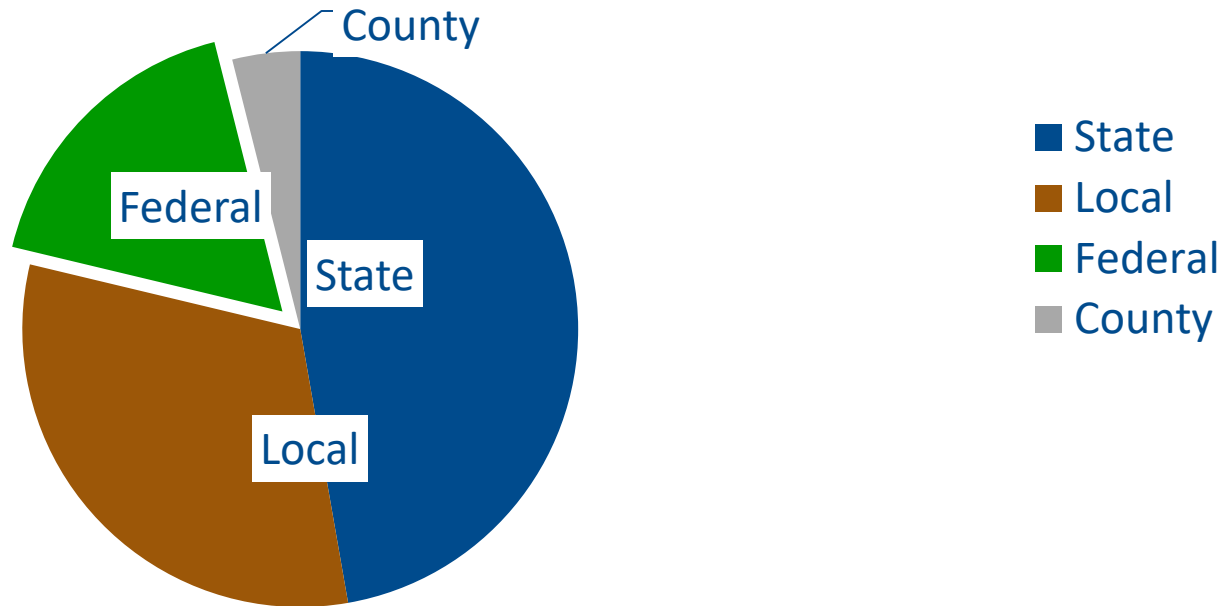
October 2019



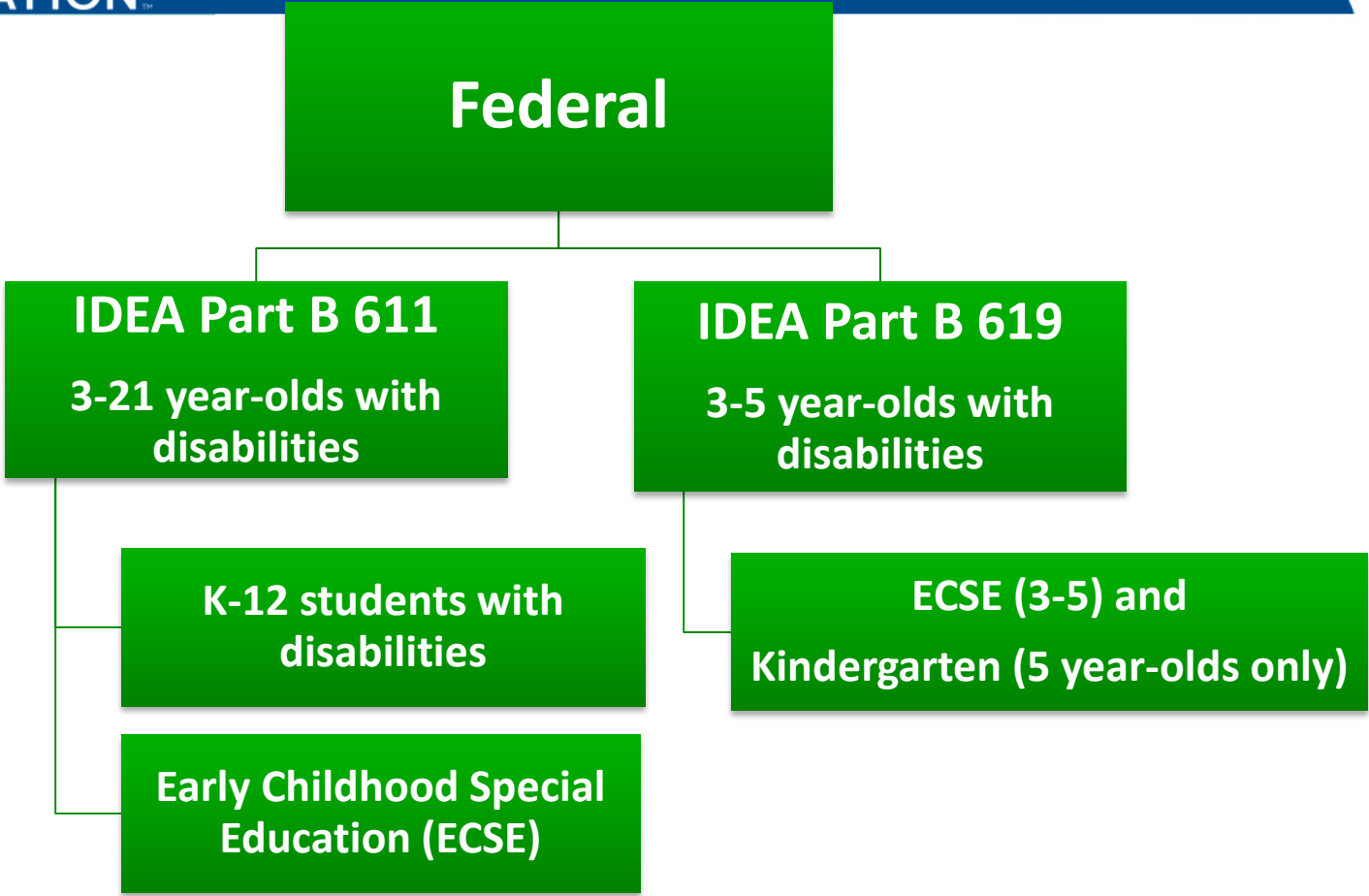


IDEA FUNDING

SPECIAL EDUCATION REVENUE SOURCES



Federal



IDEA PART B 611 AND 619 ALLOCATION CALCULATION

The allocation calculation is based on the sum of three components:

- Base Amount
 - Calculated on the 3-21 December 1, 1998 (611) and 3-5 December 1, 1997 (619) child count data or the first year the LEA had a December 1 child count greater than zero
- Population Amount
 - Calculated on enrollment data
- Poverty Amount
 - Calculated on poverty data

DATA USED IN IDEA PART B 611 AND 619 ALLOCATIONS

POPULATION DATA	SUBMISSION	Can LEA Change?
PK-12 September Enrollment	October Cycle – MOSIS/Core Data Screen 16	Yes
Parentally Placed Private School Students	October Cycle – MOSIS/Core Data Screen 16	Yes
Non-Resident	October Cycle – MOSIS/Core Data Screen 16	Yes
Home School Students	February Cycle – Core Data Screen 15	Yes
Non-Public Enrollment	Non-Public School submits Non-Public Registration form to DESE Federal Programs Section	No
Neglected/Delinquent Students	Neglected and Delinquent Institutions submit Annual Survey to DESE Federal Programs Section	No

POVERTY DATA	SUBMISSION	Can LEA Change?
Free/Reduced Price Lunch Counts	October Cycle – MOSIS/Core Data Screen 15 (data includes FRL students in grades K-12)	Yes
Community Eligibility Provision (CEP) Identified Student %	Food and Nutrition Services Data Collection	No

IDEA PART B 611 ALLOCATION

IDEA Part B 611 is further broken down by:

- Part B 611
 - K-12 % calculated on the child count for K-12
- ECSE 611
 - ECSE % calculated on child count for 3-5 PK
 - Only LEAs with a 3-5 PK child count > 0 will have an ECSE 611 amount broken out.

IDEA PART B 619 ALLOCATION

Only LEAs with a kindergarten grade level will receive an IDEA Part B 619 or “ECSE 619” allocation.

ALLOWABLE USE OF FUNDS

To determine if an expenditure is an allowable use of federal funds, the LEA should ask the following:

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



CODING SPECIAL EDUCATION EXPENDITURES

ACCOUNTING CODE STRUCTURE

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

The **Source of Funds Code** is used to identify a subset of revenue used to fund a specific expenditure.



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

FUNCTION CODES – PART B FER & MOE GRIDS

FUNCTION CODE	DESCRIPTION TITLE	CODE RANGE
1100	Regular Programs	1100-1195
1221	Special Education and Related Services	1221
1223	Coordinated Early Intervening Services	1223
1224	Proportionate Share Services	1224
1281	Early Childhood Special Education	1281
1930	Tuition, Severely Handicapped Program	1931-1933
1940	Contracted Educational Services	1941-1942
2100	Non Instructional Support Services	2100-2191
2200	Professional Development	2200-2291
2300	Support Services - General Administration	2300-2331
2400	Support Services – School Administration	2400-2491
2500	Transportation and Maintenance	2510-2552, 2555, 2558, 2560-2591
2553	Contracted Disabled Transportation	2553
2554	District Operated Disabled Transportation	2554
2556	Payments to Other Districts for Students with Disabilities	2556
2557-SPED	Proportionate Share Transportation	2557
2559	Early Childhood Special Education Transportation	2559
2600	Support Services – Central Office	2600-2691
4000	Facilities	4000-4091

FUNCTION CODES – ECSE FER

FUNCTION CODE	DESCRIPTION TITLE	CODE RANGE
1281	Early Childhood Special Education	1281
1930	Tuition, Severely Handicapped Program	1931-1933
1940	Contracted Educational Services	1941-1942
2100	Non Instructional Support Services	2100-2191
2200	Professional Development	2200-2291
2300	Support Services - General Administration	2300-2331
2400	Support Services – School Administration	2400-2491
2500	Transportation and Maintenance	2510-2552, 2555, 2558, 2560-2591
2559	Early Childhood Special Education Transportation	2559
2600	Support Services – Central Office	2600-2691
4000	Facilities	4000-4091

SOURCE CODES

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

SPECIAL EDUCATION NON-FEDERAL PROJECT CODES

PROJECT DESCRIPTION - STATE/LOCAL/COUNTY FUNDS	PROJECT CODE
K-12 Special Education Expenditure	12210
ECSE Expenditure	12810

ONLY source codes 1, 2, or 3 can be used with these project codes.

SPECIAL EDUCATION FEDERAL PROJECT CODES

PROJECT DESCRIPTION - FEDERAL FUNDS	PROJECT CODE
CODING FOR CURRENT YEAR ENTITLEMENT ALLOCATED FUNDS	
IDEA Entitlement Funds, Part B IDEA (5441)	44100
IDEA - 611 ECSE (5442)	44200
IDEA - 619 ECSE (5442)	44201
CODING FOR ECSE FUNDS USED OUTSIDE OF ECSE PROGRAM	
IDEA - 611 ECSE (K-12) (5442)	44203
IDEA - 619 ECSE (K) (5442)	44204

ONLY source code 4 can be used with these project codes.

ASBR Expenditures July 1 to June 30

Special Education Part B FER Grid

Source Code	Project Code	Expenditures	Pull Onto	Display
4	44100	K-12 public special education, proportionate share, and CEIS costs paid with Federal IDEA Part B 611 funds	Part B FER Grid	Amounts by Function, Object, Project
4	44200	ECSE costs paid with Federal IDEA ECSE 611 funds	Part B FER ECSE 611 Row	Cumulative by Object, Project
4	44201	ECSE costs paid with Federal IDEA ECSE 619 funds	Part B FER ECSE 619 Row	Cumulative by Object, Project

ASBR Expenditures July 1 to June 30

Special Education Part B FER MOE STATE GRID

Source Code	Project Code	Expenditures	Pull Onto	Display
3	12210	K-12 special education costs paid with state funds	MOE State Grid	Amounts by Function, Object, Project
3	12810	ECSE costs paid with state funds	MOE State Grid	Amounts by Function, Object, Project



ASBR Expenditures July 1 to June 30

Special Education Part B FER MOE COUNTY GRID

Source Code	Project Code	Expenditures	Pull Onto	Display
2	12210	K-12 special education costs paid with county funds	MOE County Grid	Amounts by Function, Object, Project
2	12810	ECSE costs paid with county funds	MOE County Grid	Amounts by Function, Object, Project



ASBR Expenditures July 1 to June 30

Special Education Part B FER MOE LOCAL GRID

Source Code	Project Code	Expenditures	Pull Onto	Display
1	12210	K-12 special education costs paid with local funds	MOE Local Grid	Amounts by Function, Object, Project
1	12810	ECSE costs paid with local funds	MOE Local Grid	Amounts by Function, Object, Project



ASBR Expenditures July 1 to June 30

Early Childhood Special Education (ECSE) FER Grid

Source Code	Project Code	Expenditures	Pull Onto	Display
1, 2, 3	12810	ECSE costs paid with local, county, and state funds	ECSE FER Grid	Amounts by Function, Object, Project
4	44200	ECSE costs paid with Federal IDEA ECSE 611 funds	ECSE FER Grid	Amounts by Function, Object, Project
4	44201	ECSE costs paid with Federal IDEA ECSE 619 funds	ECSE FER Grid	Amounts by Function, Object, Project



Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non- Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1111	Elementary	2,778,519.36	44,725.87	902,930.71	3,972.67	94,982.51	2,000.00	3,827,131.12
1131	Middle/Junior High	1,226,208.78	0.00	398,097.67	3,217.76	49,246.48	0.00	1,676,770.69
1151	Senior High	1,702,362.50	0.00	536,815.25	15,780.17	76,153.75	14,888.93	2,346,000.60
1191	Summer School (Regular)	21,872.35	1,079.52	6,766.54	0.00	424.97	0.00	30,143.38
1192	Juvenile Program	0.00	0.00	0.00	55,076.68	0.00	0.00	55,076.68
1211	Gifted & Talented	90,705.00	0.00	29,081.05	0.00	3,029.35	0.00	122,815.40
1221	Special Education and Related Services	1,710,189.90	881,131.29	964,291.77	8,985.65	21,884.50	0.00	3,586,483.11
1223	Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224	Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1251 - 1254	Supplemental Instruction	495,508.46	45,660.92	164,693.38	1,013.30	8,576.07	0.00	715,452.13
1271	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1281	Early Childhood Special Education	825,394.46	551,283.46	475,392.08	86,989.48	54,333.64	0.00	1,993,393.12
1311 - 1391	Career Education Programs	453,683.49	0.00	143,844.07	56,438.24	39,797.32	72,580.21	766,343.33
1411 - 1491	Student Activities	241,617.30	11,268.92	41,880.47	106,444.67	379,991.63	0.00	781,202.99
1911	Tuition to Other Districts within the State				0.00			0.00
1912	Tuition to Districts Outside the State				0.00			0.00
1913	Tuition to Private Agencies				0.00			0.00
1921	Area Career Center Fees				0.00			0.00

hide

Message Board

I General Summary

Summary

Restricted Balance

Transfer From and To Funds
Detail

Adjusted Expenditure
Calculation

Grant Match Transfer

II Revenues

Local Revenues

County Revenues

State Revenues

Federal Revenues

Other Revenues

III-A Expenditures Program by
Fund

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Support Service

Non-Instruction/Support

III-B Expenditures Program by



Annual Secretary of the Board Report (ASBR)

Version 1.20.4061

Year: 2018-2019 ▾ Version: Submitted 08/07/2019 ▾ [Edits](#) | [ASBR Report](#) | [Detail Reports ▾](#)

Submitted 08/07/2019

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1 of 3 100% ▾ Find | Next



Missouri Department of Elementary & Secondary Education
Part III-B

Secondary Education
Report

Year: 2018-2019

District:

Version:
CORRECTION

- Word
- Excel
- PowerPoint
- PDF
- TIFF file
- MHTML (web archive)
- CSV (comma delimited)**
- XML file with report data

Instruction Expense

Support	Name	Locatio	Source	Project	Certificated	Non	Supplies	Capital Outlay	Other C
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2018-2019 ASBR Part IIIB Detail Report (CSV)

Port_Sc	NAME	Location	Source	Project	Cert_Salaries	Non_Cert_Salaries	Benefits	Purch_Services	SUPPLIES	Capital_Outlay	Total
1221	Special Education and Related Services	1050	1	12210	-	-	-	\$315.08	-	-	\$315.08
1221	Special Education and Related Services	4020	1	12210	-	\$4,120.00	-	\$1,572.65	\$481.57	-	\$6,174.22
1221	Special Education and Related Services	1050	3	12210	\$32,900.04	-	\$11,879.85	\$224.00	-	-	\$45,003.89
1221	Special Education and Related Services	4020	3	12210	\$32,499.96	-	\$14,556.52	\$112.00	-	-	\$47,168.48
1221	Special Education and Related Services	1050	4	44100	-	\$6,079.90	\$1,288.95	-	-	-	\$7,368.85
1221	Special Education and Related Services	4020	4	44100	-	\$36,870.26	\$12,811.40	-	-	-	\$49,681.66
1221	Special Education and Related Services	4020	4	44201	-	-	\$1,304.00	-	-	-	\$1,304.00
1221	Special Education and Related Services	1050	3		-	-	\$4.07	-	-	-	\$4.07
1221	Special Education and Related Services	4020	3		-	-	\$1,861.50	-	-	-	\$1,861.50
1931	Tuition, Special Ed Services-Other Distr in State	1050	1	12210	-	-	-	\$4,973.71	-	-	\$4,973.71
2152	Speech Pathology Services	1050	1	12210	-	-	-	\$1,465.85	-	-	\$1,465.85
2152	Speech Pathology Services	4020	1	12210	-	-	-	\$23,040.40	-	-	\$23,040.40
2162	Occupational Therapy-Related Services	1050	1	12210	-	-	-	\$306.34	-	-	\$306.34
2162	Occupational Therapy-Related Services	4020	1	12210	-	-	-	\$9,961.39	-	-	\$9,961.39
2172	Physical Therapy-Related Services	1050	1	12210	-	-	-	\$1,570.00	-	-	\$1,570.00
2172	Physical Therapy-Related Services	4020	1	12210	-	-	-	\$1,810.00	-	-	\$1,810.00
2214	Professional Development	4020	4	12210	-	-	-	\$199.99	-	-	\$199.99



2018-2019 FER Grid – IDEA Part B Federal Entitlement

	Project Code	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	Part B 44100	0.00 0.00	42592.00 42,950.16	12941.00 14,100.35	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	55533.00 57,050.51
Total Federal Expenditures	Part B 44100	0.00 0.00	42592.00 42,950.16	12941.00 14,100.35	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	55533.00 57,050.51
ECSE 611	44200	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
ECSE 619	44201	0.00 0.00	0.00 0.00	1304.00 1,304.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	1304.00 1,304.00
ECSE Total		0.00 0.00	0.00 0.00	1304.00 1,304.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	1304.00 1,304.00
Part B and ECSE Total Program Cost		0.00	42,950.16	15,404.35	0.00	0.00	0.00	0.00	58,354.51

1221	Special Education and Related Services	1050	4	44100	-	\$6,079.90	\$1,288.95	-	-	\$7,368.85
1221	Special Education and Related Services	4020	4	44100	-	\$36,870.26	\$12,811.40	-	-	\$49,681.66



2018 - 2019 School Year Actual **State Only** Expenditures

Accounting Manual	Project Code	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	12210	\$65,400.00	\$0.00	\$26,436.37	\$336.00	\$0.00	\$0.00	\$0.00	\$92,172.37
Total State Expenditures	12210	\$65,400.00	\$0.00	\$26,436.37	\$336.00	\$0.00	\$0.00	\$0.00	\$92,172.37
Total State Expenditures	Combined Total	\$65,400.00	\$0.00	\$26,436.37	\$336.00	\$0.00	\$0.00	\$0.00	\$92,172.37

1221	Special Education and Related Services	1050	3	12210	\$32,900.04	-	\$11,879.85	\$224.00	-	-	\$45,003.89
1221	Special Education and Related Services	4020	3	12210	\$32,499.96	-	\$14,556.52	\$112.00	-	-	\$47,168.48



FER MOE County Expenditures **Version:** Initial **Status:** Created

No ASBR expenditures reported for County only



2018 - 2019 School Year Actual Local Only Expenditures

Accounting Manual	Project Code	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	12210	\$0.00	\$4,120.00	\$0.00	\$1,887.73	\$481.57	\$0.00	\$0.00	\$6,489.30
1931 Tuition, Special Ed Services- Other Distr in State	12210	\$0.00	\$0.00	\$0.00	\$4,973.71	\$0.00	\$0.00	\$0.00	\$4,973.71
2152 Speech Pathology Services	12210	\$0.00	\$0.00	\$0.00	\$24,506.25	\$0.00	\$0.00	\$0.00	\$24,506.25
2162 Occupational Therapy-Related Services	12210	\$0.00	\$0.00	\$0.00	\$10,267.73	\$0.00	\$0.00	\$0.00	\$10,267.73
2172 Physical Therapy-Related Services	12210	\$0.00	\$0.00	\$0.00	\$3,380.00	\$0.00	\$0.00	\$0.00	\$3,380.00
Total Local Expenditures	12210	\$0.00	\$4,120.00	\$0.00	\$45,015.42	\$481.57	\$0.00	\$0.00	\$49,616.99
Total Local Expenditures	Combined Total	\$0.00	\$4,120.00	\$0.00	\$45,015.42	\$481.57	\$0.00	\$0.00	\$49,616.99

1221 Special Education and Related Services			1050	1	12210	-	-	\$315.08	-	-	\$315.08
1221 Special Education and Related Services			4020	1	12210	-	\$4,120.00	\$1,572.65	\$481.57	-	\$6,174.22
1931 Tuition, Special Ed Services-Other Distr in State			1050	1	12210	-	-	\$4,973.71	-	-	\$4,973.71
2152 Speech Pathology Services			1050	1	12210	-	-	\$1,465.85	-	-	\$1,465.85
2152 Speech Pathology Services			4020	1	12210	-	-	\$23,040.40	-	-	\$23,040.40
2162 Occupational Therapy-Related Services			1050	1	12210	-	-	\$306.34	-	-	\$306.34
2162 Occupational Therapy-Related Services			4020	1	12210	-	-	\$9,961.39	-	-	\$9,961.39
2172 Physical Therapy-Related Services			1050	1	12210	-	-	\$1,570.00	-	-	\$1,570.00
2172 Physical Therapy-Related Services			4020	1	12210	-	-	\$1,810.00	-	-	\$1,810.00

CODING ISSUES

1. Over-coded

Part B 611

Current Year Part B 611 (<i>includes CEIS</i>)	\$734,777.02
Part B 611 Carryover	<u>\$761.52</u>
Current Year Proportionate Share	\$9,300.98
Proportionate Share Carryover	\$0.00
Part B 611 Total Available	\$744,839.52

										744839.52	
Total											
Federal Expenditures	Part B 44100	814,989.09	0.00	261656.76	13885.21	0.00	0.00	0.00	0.00	0.00	1090531.06

Result:

LEA will receive an EDIT on the FER and will NOT be able to submit the FER. LEA must correct the amount in the vendor system and/or ASBR and resubmit ASBR.

CODING ISSUES

2. Overpaid

K-12 Special Education Summary	
Part B 611 Funds Available	\$1,052,832.17
Released Prop Share Carryover Funds	\$0.00
Total Part B 611 Funds Available	\$1,052,832.17
Part B 611 Funds Paid To Date	\$1,045,173.17
Total Part B 611 Funds Expended	\$1,007,659.00
Part B 611 FER Payment/Overpayment	(\$37,514.17)

	Project Code	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	Part B 44100	29000.85	639164.92	366508.17	6925.08	0.00	0.00	0.00	1041599.02
		0.00	639164.92	321335.00	0.00	0.00	0.00	0.00	960499.92
1224 Proportionate Share Services	Part B 44100	11233.15	0.00	0.00	0.00	0.00	0.00	0.00	11233.15
		7,659.00	0.00	0.00	0.00	0.00	0.00	0.00	7659.00
2329 Other Executive Administration Services	Part B 44100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		32,575.00	0.00	0.00	6925.08	0.00	0.00	0.00	39500.08
Total Federal Expenditures	Part B 44100	40234.00	639164.92	366508.17	6925.08	0.00	0.00	0.00	1052832.17
		40,234.00	639164.92	321335.00	6925.08	0.00	0.00	0.00	1007659.00

Result:

LEA will receive a refund letter from DESE and must return funds overpaid and calculate interest. Or, if it is a coding issue, correct coding issue in vendor system and/or ASBR and resubmit ASBR.

CODING ISSUES

3. Amount expended in function/object code where no funds were budgeted

	Project Code	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	Part B 44100	493791.20 526,836.38	0.00 0.00	0.00 176703.87	0.00 13885.21	0.00 0.00	0.00 0.00	0.00 0.00	493791.20 717425.46

Result:

LEA will likely receive an EDIT on the FER and will NOT be able to submit the FER. LEA must correct the amount in the vendor system or ASBR and resubmit ASBR if not correct OR IF CORRECT, must contact DESE to create a budget revision to budget funds correctly.

CODING ISSUES

4. Potential mismatch of function and project codes

1221	Special Education and Related Services	4020	4	44201	-	\$1,304.00	-
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Result:

Project code 44201 is for ECSE 619 federal funds. This expenditure of \$1,304 will pull into the “ECSE 619” row on the FER Grid.

CODING ISSUES

5. No project code for expenditure

1221	Special Education and Related Services	1050	3		-	\$4.07	-
1221	Special Education and Related Services	4020	3		-	\$1,861.50	-

Result:

These two special education expenditure amounts (\$4.07 and \$1,861.50) will NOT pull into the MOE State Grid and will NOT be included in the MOE calculation. This could negatively impact the LEA's ability to meet MOE.

CODING ISSUES

6. Mismatch of source and project codes

2214	Professional Development	4020	4	12210	-	-	\$199.99
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Result:

This special education expenditure amount (\$199.99) will NOT pull into the Part B FER. This could either result in an overpayment (if federal expenditure) or negatively impact the LEA's ability to meet MOE (if non-federal expenditure). Note: 2214 should only be used when paying the cost with non-federal funds.

WHAT TO DO IF YOU HAVE **Edits**

1. Make sure expenditure amounts coded do not exceed total funds available and total amount budgeted (Part B 611, ECSE 611, ECSE 619).
2. Make sure all expenditure amounts have the correct function, source, and project code.
3. Make sure you know how much the LEA has been paid to date of federal funds (Part B 611, Proportionate Share, ECSE 611, ECSE 619) and compare to final expenditure amounts.
4. Make sure the LEA will meet MOE in at least one area.

MAKING CHANGES TO SPECIAL EDUCATION EXPENDITURES

LEAs can make modifications to expenditures in the ASBR two ways:

- 1) Revising expenditures in the vendor program and uploading a new file to the ASBR.
- 2) Making manual changes in the ASBR using the “amend” link located at the top of the page found in Part II Revenues, Part III-A, III-B, and III-C.

Please refer to Exhibit 2 in the ASBR User Guide at

<https://dese.mo.gov/sites/default/files/sf-ASBR-Help-Document.pdf> for step by step instructions on making manual changes in the ASBR.



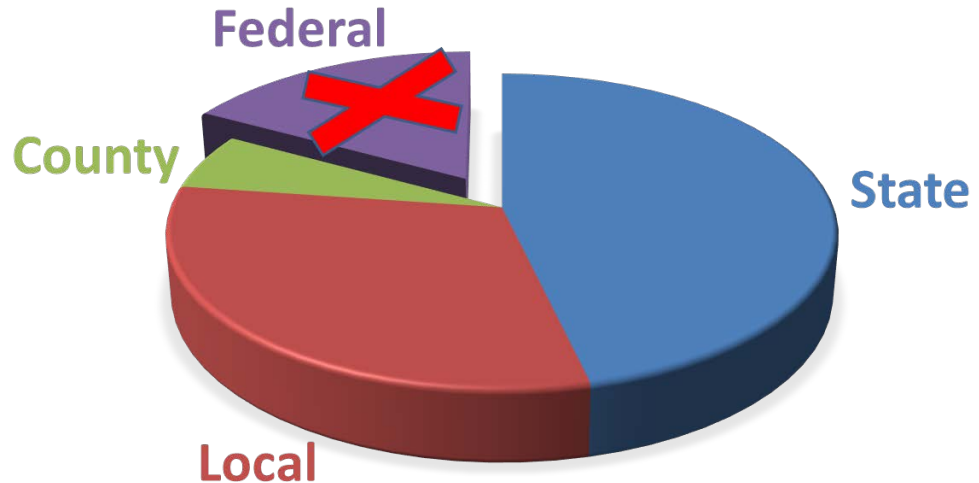
MAINTENANCE OF EFFORT

WHAT IS MOE?

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

Two requirements:

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



MOE ELIGIBILITY REQUIREMENT

WHAT

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

LEA ACTION

- Submit Part B Budget Application, due July 1

SIGNIFICANCE

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

MOE COMPLIANCE REQUIREMENT

WHAT

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

LEA ACTION

- Submit IDEA Part B FER, due September 30

SIGNIFICANCE

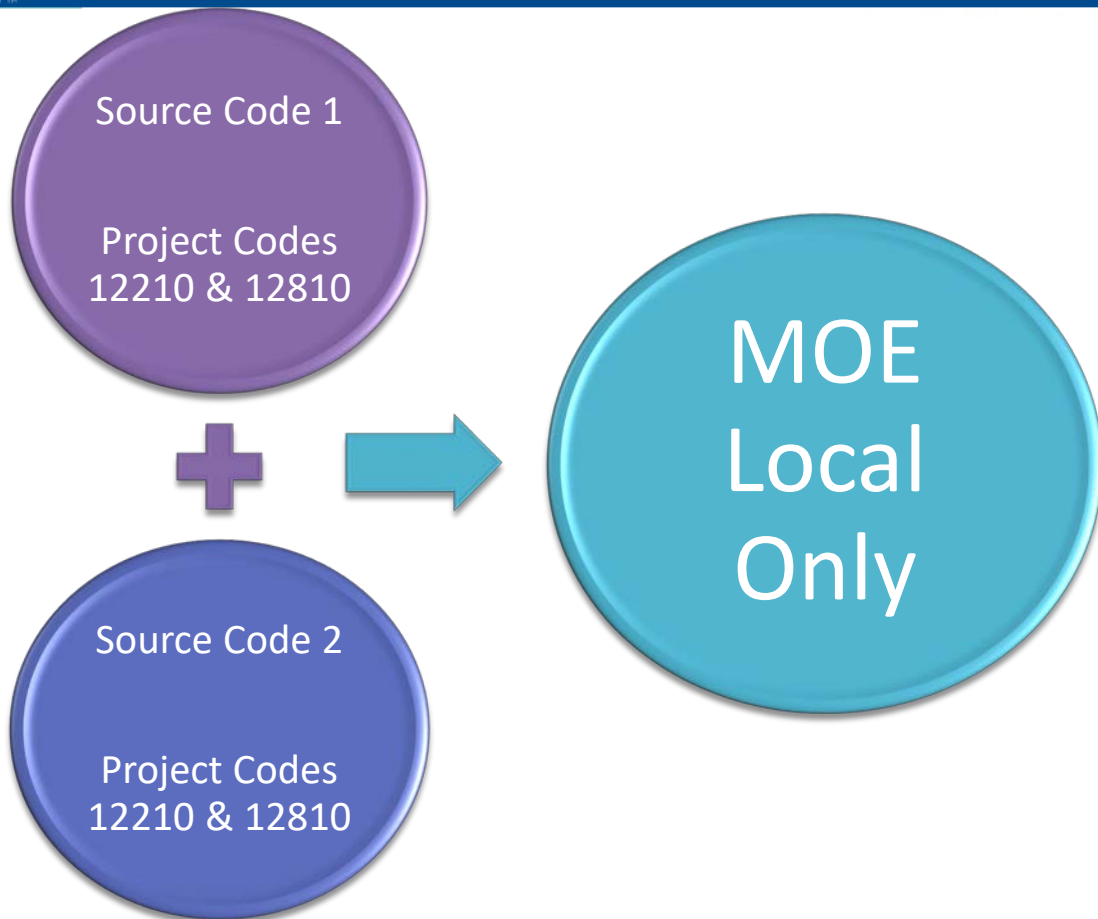
- Failure requires the LEA to pay back state, local and/or county funds

METHODS FOR MEETING MOE

LEAs must meet MOE by one of the following methods:

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

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



Source Code 1
Project Codes
12210 &
12810



Source Code 2
Project Codes
12210 &
12810



Source Code 3
Project Codes
12210 &
12810



MOE
State and
Local

MOE REDUCTIONS

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

ALLOWABLE MOE EXCEPTIONS

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

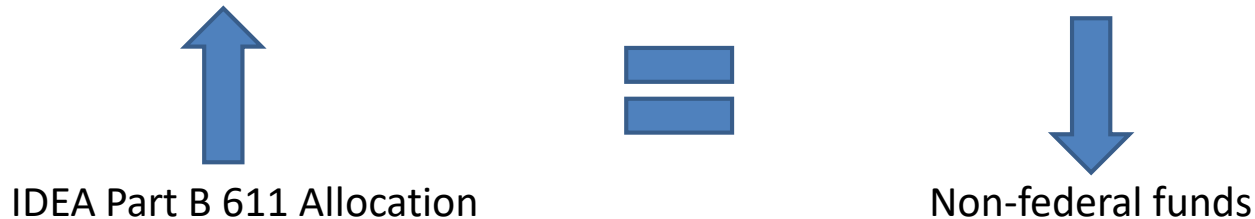
These are the **ONLY** allowable exceptions to MOE

More information about MOE Exceptions can be found at:

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

MOE ADJUSTMENT

- When the IDEA Part B federal allocation increases from one year to the next, the LEA can take 50% of increase to reduce MOE.



- This reduction assists LEAs in spending the increase in federal funds.
- State, local, or county funds no longer spent on sped must be spent on ESEA activities.

More information about MOE Adjustment can be found at:

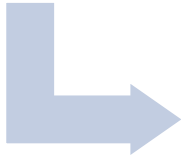
<http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort>

MOE STEP BY STEP

- Step 1: Determine total cost for special education program
- Step 2: Determine method to meet
- Step 3: Determine if exceptions or adjustment will be taken
- Step 4: Determine amount needed for meeting MOE
- Step 5: Determine how much is left to spend
- Step 6: Determine how much of remaining amount to spend with other sources
- Step 7: Determine how to code

Total Cost for
Special Education
Program
\$500,000

Step 1: Determine total cost for special education program



MOE Local Only
\$20,000

Steps 2-4: Determine method, exceptions/adjustment, and amount needed for meeting MOE



$\$500,000 - \$20,000 \text{ Local} =$
\$480,000

Step 5: Determine how much is left to spend



$\$480,000 - \$90,000 \text{ Federal} =$
\$390,000 State

Step 6: Determine how much of remaining amount to spend with other sources



$\$90,000 = 4, 44100$
 $\$20,000 = 1, 12210$
 $\$390,000 = 3, 12210/12810$

Step 7: Determine how to code

MOE RED FLAGS – LARGE INCREASE TO LOCAL

Current Year MOE Calculations						
	State Total Expenditures	County Total Expenditures	Local Total Expenditures	State & Local Total Expenditures	Local Per Child Expenditures	State & Local Per Child Expenditures
MOE Required Level of Effort	N/A	N/A	165000.00	500000.00	1100.00	3333.33
MOE Amount Needed for Compliance	N/A	N/A	40316.50	322066.50	268.78	2147.11
2018-2019 MOE Actual Expenditures	0.00	0.00	125000.00	320000.00	833.33	2133.33
MOE Increase/Decrease	N/A	N/A	84683.50	-2066.50	564.56	-13.78
MOE must indicate "MET" in at least one category	N/A	N/A	MET	NOT MET	MET	NOT MET

MOE RED FLAGS – LARGE LOCAL DECREASE & NOT MET IN ANY METHOD

Current Year MOE Calculations

	State Total Expenditures	County Total Expenditures	Local Total Expenditures	State & Local Total Expenditures	Local Per Child Expenditures	State & Local Per Child Expenditures
MOE Required Level of Effort	N/A	N/A	165000.00	500000.00	1100.00	3333.33
MOE Amount Needed for Compliance	N/A	N/A	165000.00	322066.50	1100.00	2147.11
2018-2019 MOE Actual Expenditures	0.00	0.00	125000.00	320000.00	833.33	2133.33
MOE Increase/Decrease	N/A	N/A	-40000.00	-2066.50	-266.67	-13.78
MOE must indicate "MET" in at least one category	N/A	N/A	NOT MET	NOT MET	NOT MET	NOT MET

MOE RED FLAGS – ONLY MEETING ON ZERO LOCAL

Current Year MOE Calculations

	State Total Expenditures	County Total Expenditures	Local Total Expenditures	State & Local Total Expenditures	Local Per Child Expenditures	State & Local Per Child Expenditures
MOE Required Level of Effort	N/A	N/A	0.00	500000.00	0.00	3333.33
MOE Amount Needed for Compliance	N/A	N/A	0.00	322066.50	0.00	2147.11
2018-2019 MOE Actual Expenditures	0.00	0.00	0.00	320000.00	0.00	2133.33
MOE Increase/Decrease	N/A	N/A	0.00	-2068.50	0.00	-13.78
MOE must indicate "MET" in at least one category	N/A	N/A	MET	NOT MET	MET	NOT MET

RESOURCES

MO Financial Accounting Manual

<https://dese.mo.gov/financial-admin-services/school-finance/accounting-manual/fy-2020-missouri-financial-accounting>

Special Education Expenditure Coding and FAQ

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

Part B and ECSE ePeGs Guides

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

Special Education Finance Due Dates / Payment Request Deadlines

<https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-due-dates>

Special Education Fiscal Monitoring Guide

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

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