



IDEA – Maintenance of Effort (MOE)

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IDEA - Maintenance of Effort

- CFR 300.203 states that ...funds provided to an LEA under Part B of IDEA must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year (CFR 300.203(a))

Local Level of MOE – Two Standards

- **LEA Application Standard:** An LEA budgets for the education of children with disabilities, at least the same total or per capita amount...
- **Audit or Compliance Standard:** Compliance with the MOE requirement, after a fiscal year has ended, is based on the actual local or state and local expenditures for special education and related services in the audited year and the prior year - FY2010 compared to FY2009.

MOE - Application Standard

- The LEA should budget at least the same total or per capita (pupil) amount as the LEA spent for the most recent prior year for which information is available (CFR 300.203(b)) – FY 2012 projected state/local special education budget compared to actual FY 2010 expenditures. This should help the LEA to maintain its MOE by making sure it budgets enough funds each year. Upload form with FY 2012 budget.
- GA has used the combination of state/local funds to meet MOE and resorted to local only this year if MOE could not be met (5 districts).

MOE – FY 2012 Budget Application

- Use the new MOE Eligibility form
- Place FY 2010 state/local special education total expenditures on first line – Fund 100 Function 2011 from the Local Effort tab or FY 2010 MOE calculations from the Sp. Ed. Leadership Meeting
- Place the student count at the bottom from the same sources
- Place FY 2012 proposed state/local Sp. Ed. Budget in FY 2012 Budget column to determine if the LEA meets the MOE eligibility requirement in total or per pupil amount to receive the IDEA grant.
- **If cell L26 or L29 is a positive number then MOE Eligibility is met by the district.**

MOE Eligibility Worksheet

Worksheet to Meet the IDEA MOE Eligibility Requirement					
			MOE	Eligibility	
			2009-10	FY12	
			State/Local	Budget	
			Expenditures		
	Fund 100	Description	ONLY		Variance
State Function	2011	Students w/Disabilities			
Codes for MOE	2021	Category I			
	2023	Local			
	2031	Category II			
	2033	Local			
QBE Categories	2041	Category III			
	2043	Local			
	2051	Category IV			
	2053	Local			
	2061	Category V			
	2063	Local			
	2090	Low Incidence			
	2310	Tuition - GRRS			
	2620	State PreSchool			
	2810	Rule 10 State Interagency			
	4120	Stabilization-SpEd			
	Total State/Local Expenditures		\$ -	\$ -	\$ -
	Child Count for FTE 10-2 for FY 10 and FTE 11- 3 for FY12				
	Per Pupil Expenditure		#DIV/0!	#DIV/0!	#DIV/0!

Audit or Compliance Standard

- **MOE Compliance Requirement** - Meet/exceed previous year's state/local expenditures for special education by total or per pupil amount.
- **MOE Compliance Comparison** - This comparison examines state/local special education actual expenditures to the prior year's actual state/local special education expenditures to determine if the **MOE compliance** requirements are met. This worksheet is provided to ensure QBE categories are reported correctly. Use this form to correct items that were miscoded or in error and to add items to determine if MOE is met.
- **If cell F26 or F29 is a positive number then MOE Compliance is met by the district.**

Audit or Compliance Standard

Correction Worksheet for the IDEA MOE Compliance Requirement						
		MOE Compliance				
		2008-09	2009-10			
		State/Local Expenditures ONLY	State/Local Expenditures ONLY			
	Fund 100	Description			Variance	
State Function	2011	Students w/Disabilities				
Codes for MOE	2021	Category I				
	2023	Local				
	2031	Category II				
	2033	Local				
QBE Categories	2041	Category III				
	2043	Local				
	2051	Category IV				
	2053	Local				
	2061	Category V				
	2063	Local				
	2090	Low Incidence				
	2310	Tuition - GRRS				
	2620	State PreSchool				
	2810	Rule 10 Interagencies				
	4120	Stabilization-SpEd				
Total State/Local Expenditures			\$ -	\$ -		\$ -
Child Count for December FTE						
for FY 09 and FY 10 (Dec. 08 & 09)						
Per Pupil Expenditure Comparison			#DIV/0!	#DIV/0!		#DIV/0!

Only Allowable Exceptions to MOE

- Voluntary departure or retirement of special education and related services personnel
- A decrease in the enrollment of SWDs (already done)
- Assumption of cost of high cost fund (already done)
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (300.204)
- Termination of extremely costly special education program because the student:
 - Left the LEA's jurisdiction
 - Aged out of FAPE age range or
 - No longer needs the program of special education

Exceptions to MOE form

- 1. ____ The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel paid from state/local funds;
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- 2. ____ The termination of the obligation of the LEA, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state educational agency, because the child –
- i. has left the jurisdiction of the LEA;
- ii. has reached the age at which the obligation of the LEA to provide a free appropriate public education to the child has terminated;
- iii. no longer needs such program of special education; or
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- 3. ____ The termination of the obligation of the LEA, consistent with the requirements of IDEA, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state education agency.
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Please provide an explanation for the decrease in expenditures in each of the exceptions checked. Provide the exact amount of difference in salaries and benefits from year to year. If the decrease is the result of a student leaving the district, provide his/her GTID and type of service provided. Account for all the differences in the year in question to the previous year so that it adds up to as much as or more than the difference.

Example: Special Education state and local expenditures for FY09 was \$1,785,375 and for FY10 \$1,720,030 for a difference of \$65,345. Per pupil amount was less in FY10. MOE is not met based on these two tests.

FY09 retired director salary/benefits totaled \$132,500
 FY10 replacement \$100,000
 \$32,500 difference

FY09 retired teacher earned \$96,350 \$32,500
 FY10 replacement \$62,500 \$33,850
 \$33,850 difference \$66,350

\$66,350 is greater than \$65,345, therefore, MOE is met and the FY2012 grant can be processed.
