

# SELDA

## The Special Education Director's Guide to Understanding Maintenance of Effort

### **Department of Special Education Services and Supports**

*Amber McCollum, Program Manager*

# Learning Targets

- Understand Maintenance of Effort (MOE) Regulatory Guidance
- Understand the MOE Calculation
- Obtain a Working Understanding of the MOE Eligibility Worksheet
- Understand Exceptions and Adjustments
- Know Where To Find MOE Resources

## Federal Requirement to Supplement, Not Supplant

34 CFR §300.202 Use of amounts explains the appropriate use of IDEA, Part B funds for students with disabilities.

It states:

(a) General. Amounts provided to the LEA under Part B of the Act—

(1) Must be expended in accordance with the applicable provisions of this part;

(2) Must be used only to pay the **excess costs** of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and

(3) Must be used to **supplement** State, local, and other Federal funds **and not to supplant** those funds.

# Federal Requirement to Supplement, Not Supplant

**In other words:**

LEAs may not use IDEA,  
Part B funds as the  
**primary source**  
for educating  
students with disabilities.



# IDEA MOE Overview

- LEAs must use/expend (using state and local funds) at least as much as they did in the comparison year on the education of children with disabilities.
- ***Two standards:***
  - Eligibility: Must budget and project at least as much as expended in the comparison year.
  - Compliance: Must actually expend at least as much as they expended in previous comparison year

# Show What You Know!

Please type your response in the chat.

## True or False?

There are two standards for Maintenance of Effort. The Eligibility standard and Compliance standard.

# Meeting the Eligibility Standard

LEA must intentionally BUDGET appropriate state and local expenditures and follow through with planned expenditure amounts to Maintain Effort.



# The Methods of MOE Calculation

An LEA must maintain state and local expenditures for students with disabilities in **one** of four ways:

- local funds only;
- the combination of State and local funds;
- local funds only on a per capita basis; or
- the combination of State and local funds on a per capita basis.

7/7/2021



# Meeting the Eligibility Standard

## Viewed through 3-Year Lens

- Required effort ***Last Year Met***
  - This is the comparison year.
  - These amounts were recorded the last time the Compliance Standard was assessed.
  - From ***finalized*** totals reported on DE046
  - These are in the MOE Portal



# 2022 MOE Eligibility Worksheet

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	Students with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2020-2021 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2021-2022 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1

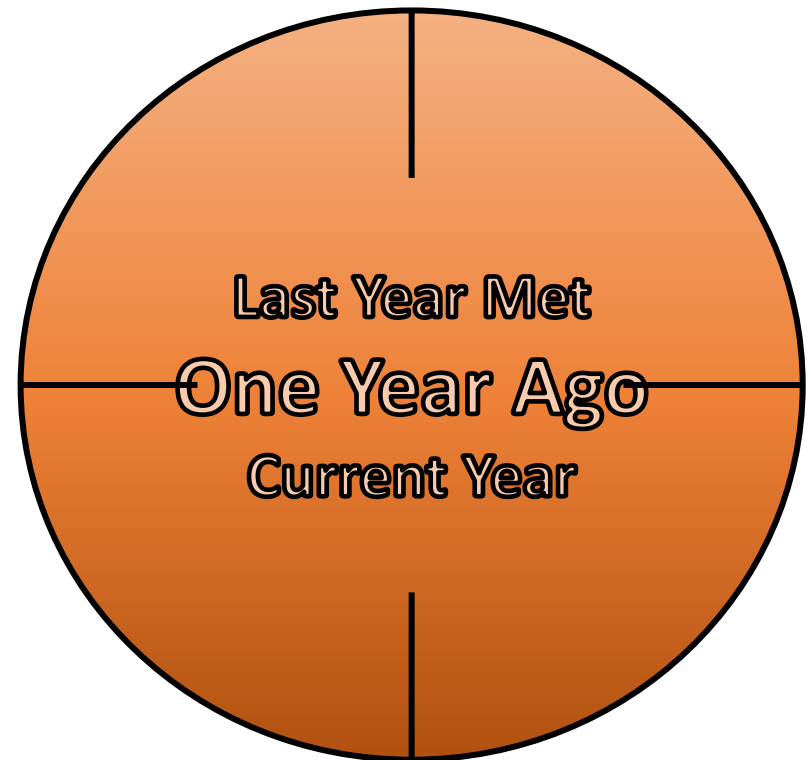


**Directions: Only enter data into WHITE cells.** Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY22, you may use projection or 21-1 FTE count. Complete the calculation worksheet tab to determine FY21 and FY22 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.

# Meeting the Eligibility Standard

## Viewed through 3- Year Lens

- Reported effort ***One Year Ago***
  - Effort for this year is compared to the comparison year required effort amount.
  - These amounts are reported on the MOE Worksheet by the LEA ***after*** fiscal year closeout, but ***before*** DE046 totals are finalized.



# 2022 MOE Eligibility Worksheet

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	Students with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2020-2021 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2021-2022 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1

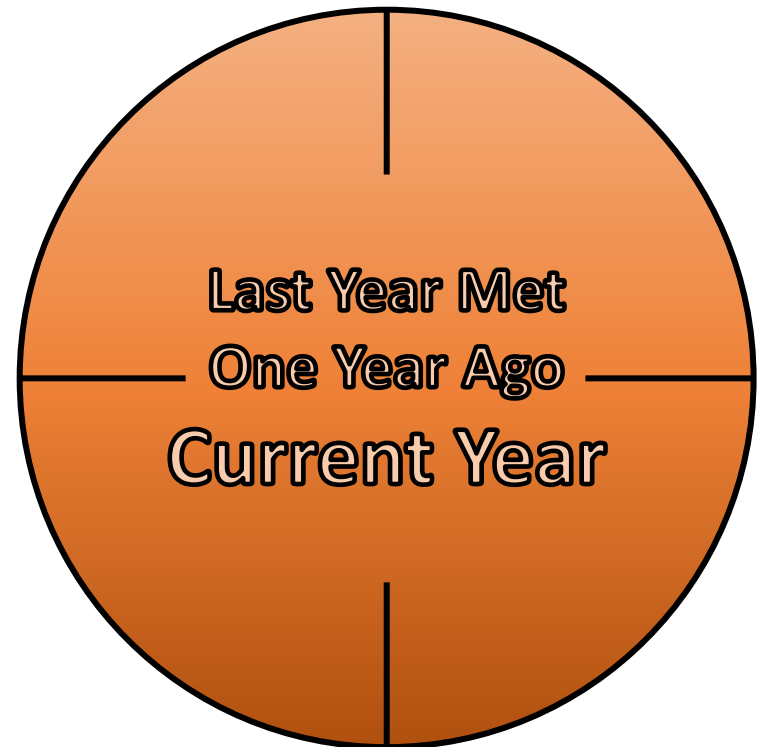
**Directions: Only enter data into WHITE cells.** Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY22, you may use projection or 21-1 FTE count. Complete the calculation worksheet tab to determine FY21 and FY22 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.

# Meeting the Eligibility Standard

## Viewed through 3-Year Lens

### **Current Year** Projected Effort

- Effort for this year is compared to the effort reported for one year ago.
- These amounts are projected by the LEA as a demonstration of the plan to maintain effort by budgeting as much or more funds as was spent one year ago.



# 2022 MOE Eligibility Worksheet

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	Students with Disabilities Enrollment
Comparison Year (Last Met Effort)		NA		NA		NA		NA	NA
2020-2021 Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1
2021-2022 Projected Expenditures	\$ -	Met	\$ -	Met	\$ -	Met	\$ -	Met	1



**Directions: Only enter data into WHITE cells.** Use MOE portal information to find amounts for the comparison year. In the portal it is referred to as "Projected Effort". Use October FTE-1 SWD CHILD FIND Counts to complete enrollment information. For FY22, you may use projection or 21-1 FTE count. Complete the calculation worksheet tab to determine FY21 and FY22 amounts. Per Pupil Amounts are automatically entered when enrollment information is entered. Finally, to calculate Local MOE, please see instructions in Calculation Worksheet Tab. You must meet in at least one method category each year to be compliant and eligible. If you do not meet, you will need to request exceptions and adjustments.

## Remember:

- 1) When completing the eligibility worksheet, the LEA must project meeting in at least one method each year.
- 2) If the LEA does not project meeting in one method in each year, the LEA must take Early Exceptions.

# Calculating Expenditures

Worksheet to Meet the IDEA MOE Calculations			
<i>The Calculation should NOT be altered.</i>			
MOE eligibility for FY21 grant.		FY 2021 State/Local Expenditures	Projected Budget for FY 2022 State/Local Projections
LEA Function Codes for MOE QBE Categories			Variances
Total State Expenditures:			
Fund 100, 150 and 599	Description (when including local charters in Fund 599 exclude object 594)		
2011	Students w/Disabilities		
2021	Category I		
2031	Category II		
2041	Category III		
2051	Category IV		
2061	Category V		
2081	Non-Instructional Special Education Expenditures		
2310	Tuition for Multi-Handicapped Children		
2620	Preschool Handicapped State Grant		
2810	Rule 10 - Special Education (Support Costs)		
<b>Total State Expenditures Reported</b>		0.00	0.00
<b>Total State Revenues</b>			Annual Financial Report (DE 46)
<b>Excess of State Expenditures Over State Revenues</b>		0.00	Expenditures coded to State program codes in excess of the State Revenue received. 0.00
Total Local Expenditures:			
Fund 100	Description		
<b>Excess of State Expenditures Over State Revenues (calculated above)</b>		0.00	0.00
2023	Local - Category I		
2033	Local - Category II		
2043	Local - Category III		
2053	Local - Category IV		
2063	Local - Category V		
<b>Total Local Expenditures Reported:</b>		0.00	State Expenditures in Excess of State Revenue PLUS Expenditures coded to local program codes 0.00 Local Only Amount
<b>Total State/Local Expenditures Aggregate:</b>		0.00	State Expenditures funded with State Revenues PLUS Local Expenditures 0.00 State and Local Amount
<b>Enrollment Count:</b>		1	1
<b>(Use Child Count FTE 21-1 for FY21. Use projected FTE for FY22 (May use FY21 Count))</b>			
<b>State/Local Expenditures PPE:</b>		0.00	Expenditures Aggregate/Enrollment Count 0.00 and Local PPE
<b>Local Expenditures PPE:</b>		0.00	Local Expenditures/ Enrollment Count 0.00 Only PPE



# Helpful Tips

## Calculations Page

- Do not alter any part of the calculations page
- Use only the program codes included on the calculations page
- Program Code 9999 is not included in the calculation
- Complete both the prior year and current year columns
- Be sure to get enrollment count information
- Make sure all information transfers to eligibility worksheet

# Show What You Know!

Please type your response in the chat.

How many methods are there for Maintenance of Effort?

**Four methods**

State and Local

State and Local per Pupil

Local

Local per pupil

# Show What You Know!

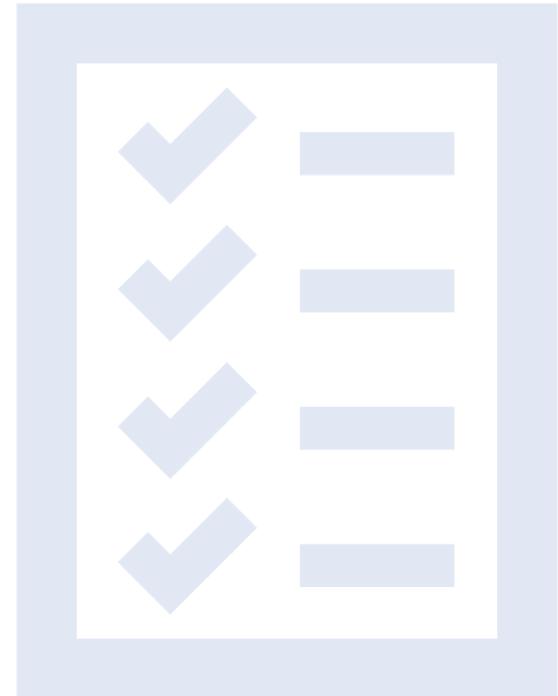
Please type your response in the chat.

In how many methods must an LEA meet in in order to meet the MOE Eligibility standard?

One method in each year



Let's Browse and Complete part of the MOE Eligibility Worksheet.



# Consolidated Application

→ Log in

**MyGaDOE**

**Please Log In**

**Username:**

**Password:**

[I forgot my passphrase!](#)

[Or sign up for an account](#)

**Helpful links**

- ◆ [MyGaDOE Online Guide](#)
- ◆ [GaDOE Public Website](#)
- ◆ [Information Systems](#)
- ◆ [AYP & NCLB](#)
- ◆ [Georgia Standards](#)
- ◆ [Data Collections](#)
- ◆ [Financial Reports](#)
- ◆ [Report Card](#)

# Let's Browse...

## The Consolidated Application: SpEd MOE Portal

→ Select 'Home'

The screenshot displays the SpEd MOE Portal interface. At the top left is the GaDOE logo. Below it is a 'Site Navigation' menu with 'Home' and 'Logout' options. To the right is a search bar for districts and a list of letters from 0-9 to A-M. A message bar indicates 'You have (0) new messages.' The main content area features a 'Surveys' section with tabs for 'New (0)', 'Saved (0)', 'Submitted (9)', and 'Approved (10)'. Below the tabs, it states 'No new surveys available' and includes a 'More' link. On the left side, there is an 'Exceptional Students' menu with several options. Two items are highlighted with red boxes: 'Consolidated Application' and 'Special Ed MOE'. The 'Special Ed MOE' option is also highlighted with a blue box. At the bottom, there is a 'Hide Navigation' button and a footer with links for 'Privacy Policy', 'Terms of Use', 'Site Requirements', and 'Feedback'.

# Let's Browse...

## The Consolidated Application: SpEd MOE Portal

Special Education - Maintenance of Effort

Fiscal Year: 2019 **2020** District Name: [Dropdown]

Manage MOE | **MOE View** | Attachments

Save | Print

Overall MOE: Met MOE Status Changed by  Apply 50% of Local Effort

State & Local Aggregate-After Allowances

Overall MOE	Met MOE	Status Changed by
For FY ending June 30, 2016	\$17,229,048.30	
For FY ending June 30, 2015	\$16,815,736.12	
FY2 Compared to FY1- Aggregate After Allowances	\$413,312.18	
<input type="checkbox"/> Correction		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
<b>Projected Effort</b>	\$17,229,048.30	

MOE Status: [Met MOE] Exception Detail: [Text Area]

State & Local Average Per Pupil Expenditure-After Allowances

Overall MOE	Met MOE	Status Changed by
For FY ending June 30, 2016	\$10,397.74	
For FY ending June 30, 2014	\$10,324.62	
FY2 Compared to FY1- Aggregate After Allowances	\$73.12	
<input type="checkbox"/> Correction		
<input type="checkbox"/> Exception		
IDEA Amended Effort		
<b>Projected Effort</b>	\$10,397.74	

MOE Status: [Met MOE] Exception Detail: [Text Area]

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Note: Select FY2020 and use the Projected Effort for each of the four methods to complete the Comparison Year row of the MOE Eligibility Worksheet.

# 2022 MOE Eligibility Worksheet

## Complete the Comparison Year Row

Maintenance of Effort Eligibility Standard									
School Year	State and Local Amount	MOE Result	State and Local Per Pupil	MOE Result	Local Amount	MOE Result	Local Per Pupil	MOE Result	Students with Disabilities Enrollment
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# Meeting the Eligibility Standard

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The Eligibility standard is assessed **annually** at the time of budget submission.



The Eligibility standard is assessed by reviewing the MOE Eligibility Worksheet.



The MOE Eligibility worksheet compares three years of overall expenditures and per pupil expenditures.



LEA must upload a **completed** Eligibility Worksheet as an attachment in the Consolidated Application

# Meeting the Compliance Standard

Financial Review runs the Compliance Test after the DE046 submission deadline.



LEAs have four options to demonstrate meeting the MOE requirement:

Local funds  
only

State and  
Local funds

Local per pupil

State and  
Local per pupil

# Subsequent Years Rule

Enacted into law in the  
2014 and 2015  
Appropriations Acts.

Defines what level of effort  
an LEA must meet in order  
to maintain effort in the  
year **after** an MOE failure:

**Level of effort that would  
have been required in the  
absence of that failure,  
not the LEA's reduced  
level of expenditures.**

# Subsequent Years Rule Impact

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To determine required level of effort, must look back to last year in which LEA maintained effort

But must look back to the last year in which it maintained effort **using the same method by which it is establishing compliance.**

## WHAT DOES THAT MEAN?

In what year did you last meet  
in each method?

# Example #1

Fiscal Year	Actual Expenditure	Required Level of Effort	Met MOE?
2014-2015	\$100	\$100	YES
2015-2016	\$90	\$100	NO
2016-2017	\$90	\$100	NO
2017-2018	\$110	\$100	YES
2018-2019	<b>\$110</b>	<b>\$110</b>	<b>Yes</b>

# Example #2

Fiscal Year	Local only	State and local	Local only per capita	State and local per capita	Child count
2017	\$500	\$950	\$50	\$95	10
2018	\$400	\$950	\$40	\$95	10
2019	\$500	\$900	\$50	\$90	10

# Example #2

Fiscal Year	Local only	State and local	Local only per capita	State and local per capita	Child count
2017	\$500	\$950	\$50	\$95	10
2018	\$400	\$950	\$40	\$95	10
2019	\$500	\$900	\$50	\$90	10



## Let's Practice

Fill in the blank...

1) Looking at 2018, did the LEA meet MOE compliance?

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Fiscal Year	Local Only Aggregate	State and Local Aggregate	Local Only Per Capita	State and Local Per Capita	Child Count
2017	\$10,500	\$21,000	1,050	2,100	10
2018	\$10,400	\$21,600	1,300	2,700	8
2019	\$8,900	\$21,000	890	2,200	10

Yes

## Fill in the blank...

### 2) In which methods did the LEA meet in 2018?

---

Fiscal Year	Local Only Aggregate	State and Local Aggregate	Local Only Per Capita	State and Local Per Capita	Child Count
2017	\$10,500	\$21,000	1,050	2,100	10
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## Fill in the blank...

### 2) In which methods did the LEA meet in 2018?

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Fiscal Year	Local Only Aggregate	State and Local Aggregate	Local Only Per Capita	State and Local Per Capita	Child Count
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2019	\$8,900	\$21,000	890	2,200	10

## Fill in the blank...

2) In 2019, did the LEA meet MOE compliance?

---

Fiscal Year	Local Only Aggregate	State and Local Aggregate	Local Only Per Capita	State and Local Per Capita	Child Count
2017	\$10,500	\$21,000	1,050	2,100	10
2018	\$10,400	\$22,600	1,300	2,700	8
2019	<del>\$8,900</del>	<del>\$21,000</del>	<del>890</del>	<del>2,200</del>	10

No

# Ensuring MOE Compliance

- Collaborate with Finance director and other Key personnel
- Review Prior Fiscal year as baseline
- Consider **your** budget drivers
  - # of students served and the needs of students
  - # of employees
  - Contracted Labor Cost
  - Professional Development needs
  - New Initiatives – programs and other resources to support initiative
- Know what is being charged to Special Education
- Establish an actual to budget reporting mechanism
- Establish a process for systematically reviewing expenditures
- Review coding of expenditures



Oh No, I don't meet!

# I didn't meet. Now what?

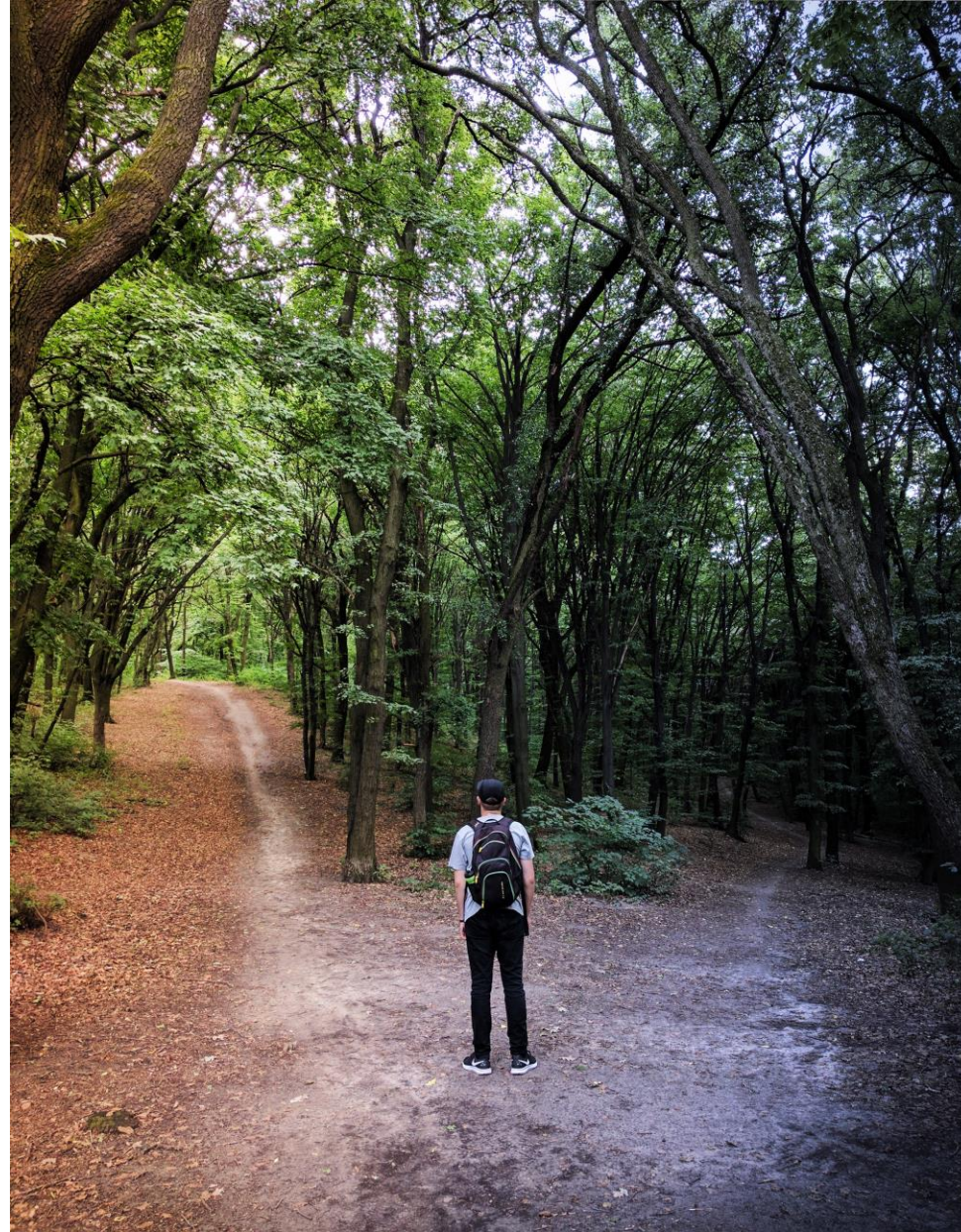
**The LEA must  
revisit the  
following:**

Exceptions

Adjustment

**OR**

Repay Funds



# Allowable Exceptions

- Voluntary Departure of Personnel
- Decrease in the Enrollment of Students with Disabilities
- Termination of the Obligation of the High Cost Student
- Termination of Costly Expenditures from Long Term Purchases
- Assumption of Cost by the High Cost Fund



# Exceptions:

## § 300.204(a)

- (a) The **voluntary** departure, by retirement or otherwise, or departure for **just cause**, of special education or related services personnel.
  - Layoffs or Reduction in Force do not count
  - LEA reduction in share of benefits do not count
  - May look at position by position basis
  - May look at total salary of departing Special Education teachers and existing Special Education teachers who are replacing Special Education teachers

# Exceptions: § 300.204(b)

(b) A decrease in the enrollment of children with disabilities.

# Exceptions:

## § 300.204(c)

- The termination of the obligation of the agency, 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 SEA, because the child—
  - (1) Has left the jurisdiction of the agency;
  - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - (3) **No longer needs the program of special education.**
    - Child no longer requires special education.
    - Or new services and placement are less costly
      1. in accordance with IEP
      2. LRE
      3. parents are not disputing change in placement.

# Exceptions: § 300.204(d)

- The termination of **costly expenditures** for **long-term** purchases, such as the acquisition of equipment or the construction of school facilities.
  - Long term= more than one year
  - Costly expenditure
  - Requires Prior Approval

# Exceptions: § 300.204(e)

- The assumption of cost by the high cost fund operated by the SEA under § 300.704(c).
  - This means the LEA received a High Cost Grant

# Documentation Requirements

## For exceptions:

- Exceptions form must be submitted and approved
- Supporting evidence must show true expenditures and must be approved
- All documentation must be uploaded in the Consolidated Application

# Exceptions to Maintenance of Effort Form

Georgia Department of Education	Exception to the Maintenance of Effort Compliance Requirement	Division for Special Education Services and Supports
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Name of District:	Phone:
Name of Person completing the form:	Signature:
E-mail address:	Date:

As part of the IDEA, Part B application approval process, applicants must comply with 34 CFR 300.203, Maintenance of Effort. The U.S. Department of Education determines compliance with this requirement by comparing actual state and local special education expenditures for the most recent fiscal year to actual expenditures made in the preceding fiscal year.

The IDEA 2004 and its fiscal regulation 34 CFR 300.204 Exception to Maintenance of Effort allows for the following exceptions to maintenance of effort:

- a. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel or related service personnel;
- b. A decrease in the enrollment of children with disabilities;
- c. The termination of the obligation of an 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;
- d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities;
- e. The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

**NOTE:** When determining maintenance of effort, the Georgia Department of Education checks the amount of state and local special education expenditures and then the per pupil amount. Compliance MOE expenditure reports for the current year are compared to the last year's maintained effort expenditures (in each of the four methods). The district can use the above allowable exceptions to reduce the MOE amount. If a district is required to pay back funds, non-federal funds must be used.

# It is Fiscally Responsible to take Early Exceptions!





# MOE Adjustment (§300.205)

- If the IDEA allocation increases, the LEA, if it meets certain conditions, may reduce its MOE level up to 50 percent of the increase in the allocation.
- Conditions
  - Providing FAPE
  - Has not been identified with a Significant Disproportionality

# MOE Adjustment Form

## Use of IDEA Funds to Adjust Local Fiscal Effort in Certain Years (34 CFR § 300.205 Maintenance of Effort (MOE))

IDEA 2004 allows an LEA to treat up to 50% of the **increase only** in IDEA funds from the previous year to reduce local MOE expenditures. If an LEA decides to use these funds, it must use the form below to calculate the maximum available to be used.

**NOTE: The LEA must use an amount of local funds equal to the reduction in expenditures to carry out activities that could be supported with funds under ESEA regardless of whether the LEA is using funds under ESEA for those activities. However, if the LEA is unable to establish and maintain programs of FAPE or the state performance targets are at issue than GaDOE shall prohibit this reduction. The amount of funds used in Early Intervening Services shall count toward the maximum amount of expenditures that the LEA may reduce their local fiscal effort (see Maintenance of Effort and Early Intervening Services in Appendix D of the federal regulations). \***

1. Initial IDEA 611 allocation for current year:	\$ _____
2. Initial IDEA 611 allocation for previous year:	\$ _____
3. Difference (line 1 – line 2) if >0:	\$ _____
4. Line 3 X 50%:	_____ X .50
4a. Maximum 50% reduction of local MOE	\$ _____
5. Maximum available for use in CEIS:	\$ _____*
*If disproportionate, LEA is required to use 15% maximum for CEIS of IDEA 611 and Preschool 619 funds	
6. Amount committed to Optional CEIS	\$ _____
7. Difference of Optional CEIS and Maximum CEIS (Line 5 – Line 6) that could be used for local MOE reduction	\$ _____

### Narrative on the use of these funds in an ESEA related activity is required.

Regular education operation of schools in ESEA approved activities for the same amount.  
Must track these expenditures to ensure full 50% reduction of local MOE.

# Documentation Requirements

## For adjustment:

- MOE adjustment form must be submitted and approved
- LEA is responsible for maintaining **all** documentation
- All MOE forms are located on our website:  
<http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Special-Education-Services/Pages/Budget-and-Grant-Applications.aspx> )

# Best Practices

- ✓ Establish Adequate Procedures to review Budget and Consistently Review Special Education Expenditures
- ✓ Accurately Project Expenditures based on activities/changes
- ✓ Work Closely with Finance Director
  - Ensure appropriate coding by reviewing relevant expenditure reports (i.e., payroll and detailed expenditure reports)
  - Review Staffing Changes
  - Start Early and Meet Often!
- ✓ Identify and Take Early Exceptions



# How does CARES funding affect MOE?

- Only state and local funds are used to determine LEA MOE.
- CARES Act funds are federal funds; therefore, they will not be included in the MOE calculation. However, if CARES Act funds were used to recover routine state and local MOE expenditures then the final MOE compliance calculation could be impacted.
- At the beginning of the year with budget submission, all LEAs provide a budget to meet this standard on the required eligibility worksheet. LEAs should periodically re-calculate MOE using the eligibility worksheet throughout the year to ensure the target is met. If a mid-year calculation shows that MOE will be a concern, LEAs may try to reduce required effort using allowable exceptions and/or adjustments.
- Budget Liaisons are available to provide technical assistance about allowable exceptions and adjustments. Our website also contains more information [here](#).

# Resources

## Budget, Grants and Consolidated Application

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### FY 2021 Allocations

- FY 2021 Final Allocations
- FY 2020 Final Allocations
- Indirect Costs Calculator
- Sample District Budget Worksheet
- Budget Pages
- IDEA Allowable Expenditures

### FY 2021 Consolidated Application

- IDEA Budget Submission Checklist
- Forms

### Maintenance of Effort



- FY21 MOE Eligibility Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- New Charter MOE Requirement Form

### Resources

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- 2021 IDEA Documents Available for Public Review and Comment
- Budget Liaison Map

# Contact Us

*We're Here to Help!*

**Malissa Roberts**  
*Program Specialist*  
**404.656.3067**

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