



# **FY23 Individuals with Disabilities Education Act (IDEA) Part B Fiscal Requirement**

## *Maintenance of Effort (MOE)*

*April 2023*

# Purpose

Each year, the Office of the State Superintendent of Education (OSSE) reports to the US Department of Education on local education agencies' (LEAs') Maintenance of Effort (MOE) fiscal requirements.

Please follow the directions in the following slides to complete your fiscal year 2023 (FY23) MOE tool and submit it to OSSE by **April 28, 2023**.

# MOE Overview

Annually, each LEA is required to demonstrate that it maintains (or increases) the amount of local funds spent for the education of students with disabilities when compared to the prior fiscal year.

An LEA can demonstrate this requirement is met by providing evidence that:

1. The total amount of expenditures is equal to or greater than the preceding year's total.
2. The **per capita** amount is equal or greater than the preceding year.

$$\text{Per Capita} = \frac{\text{Total amount of local funds expended by LEA for students with disabilities}}{\text{Number of students with disabilities served by the LEA}}$$

# Introductory Tab

This tab will allow you to access the Funding for Public Schools and Public Charter Schools Amendment Act of 2011 guidance document.



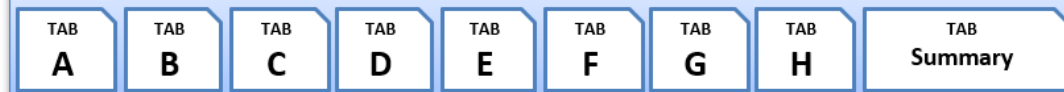
## IDEA Part B Maintenance of Effort Expenditure Tool

THIS SPREADSHEET IS DUE ON **April 28, 2023**

### Instructions

- Each tab (A-H) corresponds to an "allowable" special education expenditure as defined by the [Funding for Public Schools and Public Charter Schools Amendment Act of 2011 \(See MOE Guidance\)](#).
- Fill out tabs A-H based on your FY2021 local special education expenditures (UPSFF).
- "Tab G" and the "Attorney Fees" Tab are **not** included in the MOE total on the Summary Tab but LEAs are still required to report local funds spent on these tabs.
- Please report allowable reductions under the Adjustments and Exceptions tabs for SY 21-22.
- The authorized LEA representative should sign a PDF copy of the "Summary" tab

### Quick Links



# Tab A – Instruction, Salaries and Other Allowable Expenses

- The cost of salaries and benefits of special education (SPED) program teachers, regular program teachers and teacher aides, including services required by an individualized education program (IEP).
- Teaching supplies and textbooks for special education programs.
- Professional development activities for teachers who work with, or provide services to, students with disabilities.
- Contracted services, including fees paid for professional services, advice and consultation regarding students with disabilities.
- Transportation costs for special education instructional personnel who travel on an itinerant basis from school to school or to in-state and out-of-state IEP meetings.

FY2022 Expenditures				
A.	FY2022 Instruction, Salaries, Benefits, Supplies, Textbooks and Other Allowable Expenses			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Payment</i>	<i>Salaries and Benefits</i>	<i>Special Education Teacher</i>	<i>\$ 100.00</i>



# Tab B – Related Services and Supplementary Aids and Services

- Salaries and benefits of professional supportive personnel and clerical personnel who assist professional personnel in implementing services required pursuant to an IEP.
- Supplies for related services and supplementary aids and services.
- Contracted services, including fees paid for professional advice and consultation regarding students with disabilities or related services and supplementary aids and services.
- Transportation for special education-related services personnel and providers of supplementary aides.

FY2022 Expenditures				
B.	FY2022 Related Services as Defined in 34 CFR § 300.34 and Supplementary Aids and Services as Defined in 34 CFR § 300.42			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Payment</i>	<i>Contractual Services</i>	<i>Contract for Speech Pathologist to provide speech services to students with special needs</i>	<i>\$ 5,000.00</i>

# Tab C – Administrative Expenses

- Salaries and benefits of staff who ensure programmatic and fiscal requirements of IDEA are being implemented.
- Contracted services, including fees paid for professional services, advice and consultation regarding the implementation of IDEA and the delivery of special education services to students with IEPs.

FY2022 Expenditures				
C.	FY2022 Administrative Expenses Related to the Direct Implementation of IDEA, Part B Programmatic and Fiscal Requirements Within the Public School			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Payment</i>	<i>Salaries</i>	<i>Salary of the IDEA Fiscal Grants Manager</i>	<i>\$ 5,000.00</i>

# Tab D – Assistive Technology

- Assistive technology devices, not including medical devices surgically implanted (i.e., cochlear implant).

FY2022 Expenditures				
D.	FY2022 Assistive Technology Devices for Students with IEPs, Not Including Medical Devices Surgically Implanted (i.e., Cochlear Implant)			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
Example	UPSFF Special Ed Payment	Instructional Support Supplies	Purchase of specialized large print keyboards for student(s) with IEPs	\$ 750.00



# Tab E – Decision Implementation

- Implementation of due process hearing decisions expenses.

FY2022 Expenditures				
E. FY2022 Implementation of Due Process Hearing Decisions				
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Payment</i>	<i>Contractual Services</i>	<i>Contract for attorney's fees associated with due process hearing</i>	<i>\$ 5,000.00</i>

# Tab F – Salary and Benefits Related to CEPs

- Implementation of Compensatory Education Plans (CEP) expenses.

## FY2022 Expenditures

F.	FY2022 Implementation of Compensatory Education Plans			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Payment</i>	<i>Salaries and Benefits</i>	<i>Salary for teacher to provide additional tutoring to a student with an IEP that was determined to not have received FAPE in the past</i>	\$ 2,500.00

# Tab G – CEIS

- Local funds spent on Coordinated Intervening Services (CEIS) cannot be included in the MOE calculation; however, LEAs will still report on local funds spent on CEIS.

**FY2022 Expenditures**

G.	FY2022 Implementation of Coordinated Early Intervening Services Programs (CEIS) as Defined in 34 CFR § 300.226			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
Example	UPSFF Special Ed Payment	Salary of CEIS Coordinator	Salary and benefits for the coordinator of the CEIS program	\$ 20,000.00

# Tab H – School Transition

- Transition of a student back into a public school or public charter school who, as a result of an IEP decision or due process hearing decision, is currently attending non-public school expenses.

FY2022 Expenditures				
H.	FY2022 Transition of a Student Back Into Public Schools in the District who, as a Result of an IEP Decision or Due Process Hearing Decision, is Currently Attending Non-Public Schools			
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Compliance Fund (General)</i>	<i>Other - Please Specify in Description</i>	<i>Transition from Non Public School back to LEA</i>	\$ <i>5,000.00</i>

# Attorney's Fees Tab

- Attorney's fees cannot be included in the MOE calculation; however, LEAs will still report on local funds spent on attorney's fees.

FY2022 Expenditures				
Attorneys Fees				
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
<i>Example</i>	<i>UPSFF Special Ed Compliance Fund (Attorney Fees)</i>	<i>Contractual Services</i>	<i>Contract for attorney services associated with due process hearing</i>	<i>\$ 5,000.00</i>



# Exception Tab – Exception A

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- An LEA may reduce the level of local expenditures below the level of those expenditures for the preceding fiscal year only if the reduction is attributable to any of the four following exceptions:

**(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.**

Total salary & benefits of departed personnel: \_\_\_\_\_

Total salary & benefits of new personnel: \_\_\_\_\_

Difference                      \$                      -



# Exception Tab – Exception B

- A decrease in the enrollment of students with disabilities from 2021 Child Count to 2022 Child Count.

<input type="checkbox"/> (b) A decrease in the enrollment of children with disabilities.									
Special Education Level 1		-	=	0	X	10,971	=	\$	-
	December 2021 Child Count			Reduced #		Per Child Allocation for SWD (UPSFF)			Total
Special Education Level 2		-	=	0	X	13,572	=	\$	-
	December 2021 Child Count			Reduced #		Per Child Allocation for SWD (UPSFF)			Total
Special Education Level 3	0	-	=	0	X	22,281	=	\$	-
	December 2021 Child Count			Reduced #		Per Child Allocation for SWD (UPSFF)			Total
Special Education Level 4	0	-	=	0	X	39,472	=	\$	-
	December 2021 Child Count			Reduced #		Per Child Allocation for SWD (UPSFF)			Total
<b>TOTAL</b>								\$	-
									Grand Total



# Exception Tab – Exception C

- The termination of the obligation of the LEA to provide special education to a particular student with a disability that is exceptionally costly due to any of the reasons in the check list below.

(c) The termination of the obligation of the agency to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons:

Number of students	Amount per Student

- Left/exited the LEA to attend another LEA in DC
- Left the District of Columbia
- Aged out
- No longer needs special education services per an IEP decision

Total: \$ \_\_\_\_\_ -





# Exception Tab – Exception D

- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

**(d) Termination of costly expenditures for long term purchases, such as equipment or construction of school facilities performed to support students with disabilities**

Please explain: \_\_\_\_\_ Construction of new wing for reading intervention classes \_\_\_\_\_

Total: \_\_\_\_\_ \$100,000 \_\_\_\_\_



# Adjustment Tab

- If an LEA receives an IDEA allocation greater than the preceding year, then the LEA may reduce the level of local expenditures by not more than 50 percent of the amount of that increased allocation if the following three requirements are all met:

The following three requirements **must** be met for a public school system to consider reducing its Maintenance of Effort (MOE):

- The LEA has a performance determination of “Meets Requirements”
- The SEA has not taken responsibility for providing FAPE in the public school system
- The LEA is not identified as having Significant Disproportionality



**If your LEA cannot select all three boxes then do not continue!**



# Adjustment Tab

$$\begin{array}{ccc} \text{2022 IDEA 611 and 619} & - & \text{2021 IDEA 611 and 619} & = & \text{Increase in IDEA} \\ \text{allocation} & & \text{allocation} & & \text{Allocation} \end{array}$$

To calculate the allowable reduction of expenditures of state and local funds for students with disabilities,

FFY 2022 IDEA Final 611 and 619 Grant Allocations:	<input type="text"/>	<input type="text"/>	(enter figures in column
FFY 2021 IDEA Final 611 and 619 Grant Allocations:	<input type="text"/>	<input type="text"/>	
Increase in IDEA Allocation: \$	<input type="text" value="-"/>		

# MOE Summary Tab

## IDEA Maintenance of Effort Expenditure Summary

- Please complete the FY2021 column based on your expenditures from the previous year.
- The FY2022 column will auto populate from your entries on tabs A-G and H.

Allowable Special Education Payments Categories	FY2021	FY2022	<== Total Expenditures Reported
	Actuals/Audited State Fund Expenditure Amount	Audited State Fund Expenditure Amount	
A. <a href="#">Instruction, salaries, benefits, supplies, textbooks, and other expenses (pg. 8)</a>		\$ -	
B. <a href="#">Related services as defined in 34 CFR § 300.34 and supplementary aids and services as defined in 34 CFR § 300.42 (pg.9)</a>		\$ -	
C. <a href="#">Administrative expenses related to the direct implementation of IDEA, Part B programmatic and fiscal requirements within the public school (pg.9)</a>		\$ -	
D. <a href="#">Assistive technology devices for students with IEPs, not including medical devices surgically implanted (i.e., cochlear implant) (pg.9)</a>		\$ -	
E. <a href="#">Implementation of due process hearing decisions (pg.9)</a>		\$ -	
F. <a href="#">Implementation of compensatory education plans (pg.9)</a>		\$ -	
H. <a href="#">Transition of a student back into public schools in the District who, as a result of an IEP decision or due process hearing decision, is currently attending non-public schools (pg.9)</a>		\$ -	
	\$ -	\$ -	



# MOE Summary Tab

- Complete fields highlighted in yellow. Others will automatically calculate.
- The authorized LEA representative should sign a PDF copy of this tab for submission to OSSE.

Allowable MOE Reductions	FY2021	FY2022	
§300.204 Exceptions to MOE		\$ -	<== Auto-calculate
§300.205 Adjustments to MOE		\$ -	<== Auto-calculate
December Child Count Data (3-21)			<== Please Enter
Final MOE (Minus Allowable Reductions)	\$ -	\$ -	<== Auto-calculate
Final MOE Amounts Per Capita:	#DIV/0!	#DIV/0!	<== Auto-calculate
How was MOE Met:	Total	Total	<== Please Select from Drop Down

Authorized LEA representative:

Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 LEA: \_\_\_\_\_  
 Email: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_



# Next Steps

- Complete tabs A-H and the “**Attorney’s Fees**” tab based on your FY22 local special education expenditures.
- Report allowable reductions on the “**Exception**” and “**Adjustment**” tabs.
- Complete the “**Summary**” tab by:
  - entering total amounts expended in FY21 to compare to the FY22 expenditures
  - entering FY21 and FY22 child count data if your LEA is not meeting MOE by per capita
  - choosing how your LEA will meet the MOE (by total or by per capita)
  - obtaining the LEA representative’s signature on a PDF copy of the “**Summary**” tab

# Office Hours

If you need additional assistance with completing your MOE workbook, please contact Megan Williams at [Megan.Williams@dc.gov](mailto:Megan.Williams@dc.gov).