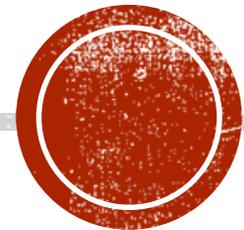


Business Administrator's training, 2019



MAINTENANCE OF EFFORT (MOE)

Calculation

- Based on Annual Financial Program Report (APR)
- Total local expenditures
- Total local and state expenditures
- Excludes Medicaid
- Includes 4 calculation methods (must meet MOE in at least one area)
 - State & local total
 - State & local per pupil
 - Local only
 - Local per pupil





Method 1: Local Expenditures Total

Current Year \geq Comparison Year = Met

Current Year $<$ Comparison Year = Not Met

Method 2: Local Total Expenditures + State Total Expenditures

Current Year \geq Comparison Year = Met

Current Year $<$ Comparison Year = Not Met

Method 3: Local per Capita

December 1 Child Count

Local Total/Child Count = Local per Capita

Current Year \geq Comparison Year = Met

Current Year $<$ Comparison Year = Not Met

Method 4: Local & State per Capita

Local & State Total/Child Count = Local per Capita

Current Year \geq Comparison Year = Met

Current Year $<$ Comparison Year = Not Met

MAINTENANCE OF EFFORT (MOE)

Multi-Year MOE Summary

Fiscal Year	Standard	Child Count	Local Total Amount	Local Total MOE Result	State and Local Total Amount	State and Local Total MOE Result	Local Per Capita Amount	Local Per Capita MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result
2010-2011	Compliance (Expenditures)	7389	\$ 17,318.00	Met as Baseline	\$ 27,829,190.00	Met as Baseline	\$ 2.34	Met as Baseline	\$ 3,766.30	Met as Baseline
2011-2012	Compliance (Expenditures)	7745	\$ 30,940.00	Did Not Meet	\$ 28,632,042.00	Met	\$ 3.99	Met	\$ 3,696.84	Did Not Meet
2012-2013	Compliance (Expenditures)	8462	\$ 68,409.00	Met	\$ 26,051,567.00	Did Not Meet	\$ 8.08	Met	\$ 3,078.65	Did Not Meet
2013-2014	Compliance (Expenditures)	8358	\$ 70,640.00	Met	\$ 27,422,994.00	Met	\$ 8.45	Met	\$ 3,281.05	Did Not Meet
2014-2015	Compliance (Expenditures)	8248	\$ 69,855.00	Met with Exceptions or Adjustments	\$ 29,299,437.00	Met	\$ 8.47	Met	\$ 3,552.31	Did Not Meet
2015-2016	Compliance (Expenditures)	8725	\$ 82,372.00	Met	\$ 30,123,722.00	Met	\$ 9.44	Met	\$ 3,452.58	Did Not Meet
2016-2017	Compliance (Expenditures)	7738	\$ 89,800.00	Met	\$ 33,878,810.00	Met	\$ 11.61	Met	\$ 4,378.24	Met

Exceptions when applicable

- The voluntary or just-cause departure of special education or related services personnel
- A decrease in the enrollment of students with disabilities
- The termination of costly expenditures for long-term purchases
 - Such as the acquisition of equipment or construction of school facilities
 - In Utah, the costs of construction of school facilities can not be used as an exception to meet MOE.
 - State special education unrestricted funds are for WPU activities, not construction. Unrestricted other state funds that are used for construction are excluded in our calculation of MOE.
 - According to Utah State Code, restricted special education funds must be spent for the education of students with disabilities. They can not be used for construction projects.

- 
- The assumption of cost by the Intensive Services fund
 - The termination of the obligation of the LEA, to provide a program of special education to a particular student with a disability that is an exceptionally costly program, as determined by the USBE staff, because the student:
 - Left the jurisdiction of the LEA;
 - Reached the age at which the obligation of the LEA to provide a FAPE to the student has terminated; or
 - No longer needs the program of special education

— REDUCTION METHOD

- If the LEA receives more IDEA funds than the previous year
- May reduce MOE by up to 50% of the increase
- Amount set aside for CEIS must be applied to reduction

50% of IDEA increase - amount set aside for CEIS = Reduction

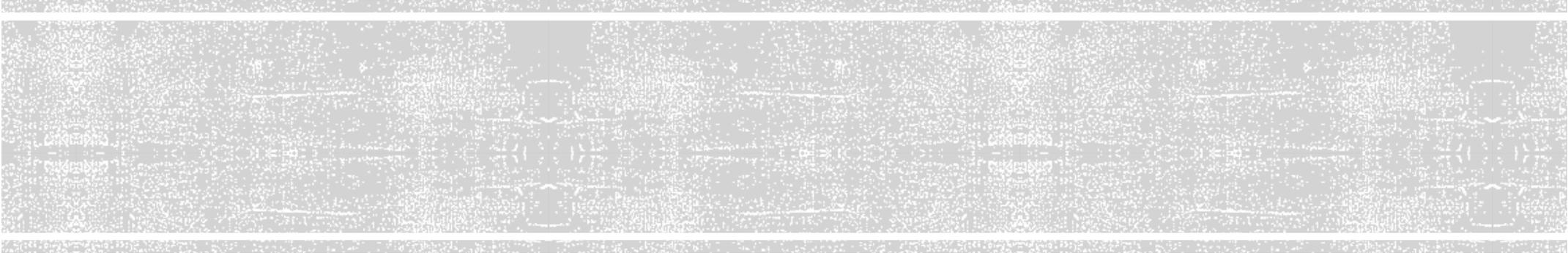
Reduction less than \$0 = No reduction allowed



— REDUCTION EXAMPLE

Adjustment of MOE Calculation	Amount
Current Year IDEA Entitlement Allocation	\$2,000,000
Prior Year IDEA Entitlement Allocation	\$1,500,000
Increase in IDEA Entitlement	\$500,000
50% of Increase	\$250,000
	\$150,000

- 
- **Special education costs more than general education**
 - **State and local resources must be used to support special education costs**
 - **Students with disabilities receive general education first**
 - **Federal funds are intended as a supplement to Local and State fund**
 - **Use of Federal funds should not replace the use of Local and State funds**

- 
- Each LEA must complete an Excess Costs Worksheet with annual application
 - Elementary and Secondary school costs are calculated separately
 - Determines the amount that must be spent on the regular education of students with disabilities before IDEA funds for the excess costs of specialized instruction and related services are expended
 - [Link to worksheet](#)

— SCHOOL LEVEL

- Assign by school code wherever possible
- Costs not directly attributed to schools (multi-school or district-level expenditures) may be apportioned based on total LEA student population in elementary and secondary schools

Letter to Plagata-Neubauer, April 8, 2008

TIME AND EFFORT CERTIFICATION

- New regulations issued with 2 CFR 200
- Increased flexibility for school districts
- [Link to new regulations](#)

Semi-Annual Certification

- **One Federal program**
- **After the fact**
- **State 100% on activities related to cost objective**
- **Identify the cost objective**
- **Specify the reporting period**
- **Signed by the employee or a supervisor with first-hand knowledge of the work performed**
- **Dated**
- **Incorporated into the official records of the LEA**

Personnel Activity Reports (PARs)

- **More than one project, at least 1 Federal program**
- **After the fact**
- **Account for the total activity**
- **Identify the cost objectives**
- **Specify the reporting period**
- **A digital signature is acceptable only if the LEA can demonstrate it has sufficient controls**
- **Be prepared at least monthly**
- **Coincide with one or more pay periods**
- **Signed by the employee**
- **Dated**
- **Incorporated into the official records of the LEA**



TIME AND EFFORT CERTIFICATION

