

Guide to Slides for the “Understanding Local Educational Agency Maintenance of Effort” PowerPoint Training Deck

State educational agency (SEA) staff can customize the *“Understanding Local Educational Agency Maintenance of Effort” PowerPoint Training Deck* to prepare a training on the requirements of local educational agency maintenance of effort (LEA MOE) under Part B of the IDEA. Developed by the Center for IDEA Fiscal Reporting (CIFR), this PowerPoint presentation is designed for SEA staff who understand LEA MOE and who are responsible for training LEA or other SEA staff on this important IDEA fiscal requirement.

The entire presentation includes 114 slides divided into 11 sections. The Notes section on each slide contains:

- a script that the presenter may follow;
- a note to let the presenter know whether the slide or script requires customization; and, in some cases,
- a “Presenter’s Note” or “Presenter’s Tip” that provides more information on how to use the slide.

The information contained in the Notes section is also provided in Microsoft Word format: see the *Script for the “Understanding Local Educational Agency Maintenance of Effort” PowerPoint Training Deck*.

This *Guide to Slides* identifies which slides require customization and the slides with presenter’s notes or tips. It provides thumbnails of each customizable slide and a description of any customization that may be needed prior to presentation.

Other than slides that you are directed to customize, you should NOT modify slides. The slides in this presentation contain technical information that is not intended to be modified. Regulatory references and technical information provided in this presentation are current as of September 2019.

INSERTING YOUR STATE LOGO. Each slide has a placeholder for your state departmental logo. Select the “View” tab, and then select the “Slide Master” icon. You will see a slide master and ten layouts. Each slide of your PowerPoint presentation is based upon one of these layouts. By inserting your state logo on the first nine of the layouts, you will put the logo on all of your presentation slides without having to insert the logo manually on each individual slide. There is no place for a logo on the final slide as it is not part of your presentation.

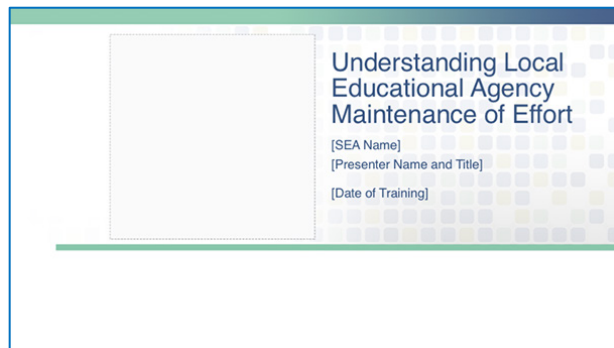
While in “Slide Master” view, right-click on the gray box and select the “change picture” tab. Select “from a file” or “from online sources...,” find your logo file and click on it. The logo picture will appear in place of the gray box. A .png file is preferred.

PREPARATION. Potential presenters should conduct a full review of the slides, presenter’s notes, and this guide prior to any presentation. For optimal use, we recommend that the presenter rehearse the presentation beforehand. Information provided in brackets [] should not be read aloud.

A 2016 video of Stephen Byrd’s presentation about LEA MOE is available from the CIFR LEA MOE resource page: <https://cifr.wested.org/resources/lea-moe/>. This presentation is a source of many of the tables and examples in this PowerPoint.

PRESENTATION TIME. Some topics have several similar slides with minimal changes in content to mimic PowerPoint animations. To ensure accessibility for individuals who are visually impaired, we have “animated” tables using these multiple slides. For this reason, it is not appropriate to estimate presentation time based on slide count. Based on the full script, the approximate presentation time is 2 hours (2.5 hours with extensive questions and answers).

Please submit questions or requests for assistance in customizing the PowerPoint to [CIFR info@wested.org](mailto:CIFR_info@wested.org).



SLIDE 1: Customization Required: See Presenter's Tip

Slide: Insert presentation information.

PRESENTER'S TIP: We suggest providing the audience with a hard copy or other access to the following resources:

- The most current LEA MOE regulations (April 2015): <https://www.gpo.gov/fdsys/pkg/FR-2015-04-28/pdf/2015-09755.pdf>. The bulk of these regulations consist of stakeholder comments and OSEP responses; the new regulations start on page 23666.
- CIFR's Quick Reference Guide: <https://cifr.wested.org/wp-content/uploads/2015/12/CIFR-LEA-MOE-QRG.pdf>
- OSEP's LEA MOE Guidance Q&A: <https://osep.grads360.org/services/PDCService.svc/GetPDCDocumentFile?fileId=14178>
- Other references are provided on slide 111. Pursuant to section 607(e) of IDEA: "OSEP Letters are provided as informal guidance and are not legally binding"; and "...such response represents the interpretation by the Department of Education of the applicable statutory or regulatory requirements in the context of the specific facts presented."

LEA MOE Is Based on the State Fiscal Year

SFY 2019

- Runs from July 1, 2018, to June 30, 2019; and
- Aligns with:
 - Federal fiscal year (FFY) 2018, and
 - The 2018–19 school year.

SFY 2019 = FFY 2018 = SY 2018–19

SLIDE 5: Customization Required: See Presenter's Note

Slide: If necessary, change the dates of the state's fiscal year in the first bullet.

Script: Insert the state name and, if necessary, change the dates of the state's fiscal year.

PRESENTER'S NOTE: Note the occasional bolding of the F in **F-F-Y** and the S in **S-F-Y** in the script. Emphasize the letter when reading because it can be hard for the listener to hear the difference.

LEA MOE: Why Is It Required and What Does It Mean?

LEA MOE is required to ensure that LEAs do not replace state/local funding with federal funds.

LEA MOE means that, in each year for the education of children with disabilities, an LEA:

- Budgets at least as much as it expended in the most recent year it met LEA MOE.
- Expends at least as much as it expended in the most recent year it met LEA MOE.

This comparison can be calculated in four ways.
Then it gets complicated.

SLIDE 6: No Customization: See Presenter's Note

PRESENTER'S NOTE: You may be asked about supplement not supplant or particular cost calculations. In either case, please read the **PRESENTER'S NOTE** script on the slide. (This NOTE and script are also included on slide 16.)

No changes should be made to the slide or script.

Eligibility (Budget) Standard:
Two Scenarios

A.
An LEA expended \$1,000,000 and met LEA MOE in SFY 2018. In SFY 2020, it budgets \$900,000.

B.
An LEA expended \$900,000 and met LEA MOE in SFY 2018. In SFY 2020, it budgets \$1,000,000.

SLIDE 14: No Customization: See Presenter's Note

PRESENTER'S NOTE: Bolded text in the script provides directions for the presenter along with an answer to the question you are asking the audience, for ease of listening to the group's responses with knowledge of the answers in mind. Language is also provided in the script to respond to the discussion.

No changes to the slide or script should be made.

LEA MOE Regulation
34 CFR §300.203(b)

Compliance standard. (1) Except as provided in 34 CFR §§300.204 and 300.205, funds provided to an LEA under Part B of the Act 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.

16

SLIDE 16: No Customization: See Presenter's Note

PRESENTER'S NOTE: You may be asked about supplement not supplant or particular cost calculations. In either case, please read the **PRESENTER'S NOTE** script on the slide. (This NOTE and script are also included on slide 6.)

No changes should be made to the slide or script.

Compliance (Expenditures) Standard:
Two Scenarios

A.
The LEA expended \$900,000 and met LEA MOE in SFY 2019. In SFY 2020, it expended \$950,000.

B.
The LEA expended \$900,000 and met LEA MOE in SFY 2019. In SFY 2020, it expended \$850,000.

17

SLIDE 17: No Customization: See Presenter's Note

PRESENTER'S NOTE: Bolded text in the script provides directions for the presenter along with answers to the questions you are asking the audience, for ease of listening to the group's responses with knowledge of the answers in mind.

No changes to the slide or script should be made.

Methods for Calculating LEA MOE

- Total amount of local funds.
- Total amount of state and local funds.
- Per capita amount of local funds.
- Per capita amount of state and local funds.

20

SLIDE 20: Customization Required

Slide: No changes should be made to this slide.

Script: Insert:

- The date of the state’s official child count;
- The official name of the SEA; and
- The state’s “FAPE age” in the blanks in the last sentence of paragraph 2 in the script; that is, the ages of children served under section 611 of the IDEA Part B grant and reported to OSEP as part of the Application for IDEA Part B Funds each spring.

No other changes should be made to this script.

Exceptions — General

- It is permissible to take multiple exceptions in one year, as long as each exception applies in that year.
- An LEA may apply these exceptions to reduce its required MOE level and meet the compliance standard using any of the four methods.
- An LEA also may apply these exceptions to reduce its required MOE level and meet the eligibility standard using any of the four methods.

25

SLIDE 25: Customization Required: See Presenter’s Note

PRESENTER’S NOTE: The script requires the presenter to indicate whether the state allows five exceptions or four exceptions under 34 C.F.R. §300.204. While it is not necessary to physically change the script (both options are included), it would be wise to mark the script in a way that ensures you will not stumble, or read the wrong number inadvertently, during the presentation.

No other changes should be made to this script.

Exception (a)

As described in 34 CFR §300.204, an LEA may reduce LEA MOE for...

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

26

SLIDE 26: Customization May Be Required: See Presenter's Note

PRESENTER'S NOTE: We suggest providing the audience with a hard copy or other access to OSEP's Letters to Gonzalez and Lovato:

<https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/12-013724r-nm-gonzales-lea-moe-9-7-12.pdf> and <http://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/14-017166-nm-sea-lea-moe.pdf>. The sentence in the script indicates you are providing both letters and must be revised if you are not doing so.

No changes should be made to the slide or the script except as indicated in the **Presenter's Note**.

Exception (a) Example

- A veteran special education teacher retired and is replaced by a less-experienced special education teacher.
- The LEA expended \$150,000 in salary and benefits on the veteran teacher last school year, and will expend \$90,000 on the new hire in the current school year.
- The LEA can reduce its required level of effort by \$60,000 (\$150,000 – \$90,000) in the current school year.

27

SLIDE 27: No Customization: See Presenter's Tip

PRESENTER'S TIP: This slide is animated. The script indicates the points in the discussion where you should "click" to add information to the slide. Take care to time your presentation to the addition of information. A "click" may be made by pressing the "forward arrow" on the computer keyboard, clicking the left button on the mouse, or using a remote control or other device, depending on your system. Determine how your system works prior to the presentation.

No changes should be made to the slide or script.

Exception (b)

As described in 34 CFR §300.204, an LEA may reduce MOE for...

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

28

SLIDE 28: Customization Required

Script: Insert the state’s definition of “enrollment (of children with disabilities)” for the purposes of Exception B in the script for this slide. Options include the official child count of children with disabilities, the number of children with disabilities in the state’s official average daily attendance for the fiscal years under consideration in this exception; the official child count exclusive of private school children with disabilities not being served because they do not impact LEA MOE, or other state-determined methods of determining enrollment for the purposes of this exception.

Exception (b) Example 1:
Percentage Reduction (slide 1 of 4)

Example 1	Calculation
Current SFY enrollment of children w/disabilities	550
Prior SFY enrollment of children w/disabilities	580
Change in enrollment of children w/disabilities	$(550 - 580) = -30$

29

SLIDES 29–32: Customization May Be Required: See Presenter’s Tip

Slide: If the state does **NOT** use the percentage reduction method illustrated here, **DELETE SLIDES 29–32**. Note that deletion of the slides will change the slide numbers downward by 4 and affect the Microsoft Word script and this guide.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 29–32 present this table.

No changes should be made to the slides or scripts for these slides.

Exception (b) Example 2: Reduction Based on Numeric Decline (slide 1 of 5)

Example 2	Calculation

33

SLIDES 33–37: Customization May Be Required: See Presenter’s Tip

Slide and Script: If the state does **NOT** use the numeric decline method illustrated here, **DELETE SLIDES 33–37**. Note that deletion of the slides will change the slide numbers downward by 5 and affect the Microsoft Word script and this guide.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 33–37 present this table.

No changes should be made to the slides or scripts for these slides.

Slides: If the state uses neither the percentage reduction method nor the numeric decline method, or has any other method it accepts, create slides necessary to explain the state’s method(s).

Script: Create scripts for each slide using language like that on the deleted slides. Note that the creation of new slides will renumber the slides upward and affect the Microsoft Word script and this guide.

Exception (c): State Definition

The program must meet our state’s definition of an exceptionally costly program:

[Insert state definition here]

39

SLIDE 39: Customization Required

Slide: Insert the state’s definition of “an exceptionally costly program” on the slide.

Script: The SEA must determine what constitutes an exceptionally costly program in the state. The presenter should include how the state defines such a program, explain how an LEA can document that an exceptionally costly program was provided, and explain how the LEA applies for this exception.

Exception (c) Example 1

- An LEA sends a child with a disability to a private residential facility. The cost of this program is \$169,000.
 - Student no longer needs program as he graduated with a regular diploma last year.
- The LEA can reduce its MOE by \$169,000 in the current SFY.

SLIDE 40: Customization May Be Required: See Presenter's Note

Slide and script: If the amount indicated on the slide and in the script does not meet the state's definition of "exceptionally costly," the presenter can change the amount. Additionally, if the state does not include private residential facilities as an allowable cost in its definition, the presenter should substitute an allowable item of cost. Other than these two possible changes, the information on the slide and in the script should not be changed.

PRESENTER'S NOTE: You may be asked about the requirement for graduation with a "regular diploma" referenced in the example. In this case, read the **PRESENTER'S NOTE** script on the slide. The regulatory basis is provided for your reference (34 CFR §300.102(a)(3)).

Exception (c) Example 2

- An LEA sent a child with a disability to an in-state residential facility. The cost of this program was \$80,000.
 - IEP team determines residential facility services are no longer needed and changes the child's placement.
 - Under the new placement, the LEA provides services to the child for \$30,000.
- The LEA can reduce its MOE by \$50,000 (\$80,000 – \$30,000).

SLIDE 41: Customization May Be Required

Slide and script: If the amount indicated on the slide and in the script does not meet the state's definition of "exceptionally costly," the presenter can change the amount. Additionally, if the state does not include in-state residential facilities as an allowable cost in its definition, the presenter should substitute an allowable item of cost. Other than these two possible changes, the information on the slide and in the script should not be changed.

Exception (d)

As described in 34 CFR §300.204, an LEA may reduce LEA MOE for...

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

42

SLIDE 42: Customization Required

Script: The script includes federal definitions of the terms “long-term” and “equipment”; however, SEAs must either adopt these standards or define these terms in their state. “Long-term” must be at least “more than one state fiscal year”; “equipment” must have a minimum of no more than \$5,000. There is a placeholder starter at the end of the script for the presenter to explain the SEA’s definitions of those terms, and how to calculate and report this exception.

Other than these definitions and explaining how to document and report this exception, no other changes should be made to this script.

No changes should be made to the slide.

Exception (d) Example

- LEA expends funds for a two-year construction contract to retrofit and renovate a building for special education purposes.

Year	Cost (\$)
Year 1	70,000
Year 2	100,000
Year 3	N/A

- The LEA can reduce its level of effort by \$100,000 in Year 3.

43

SLIDE 43: No Customization: See Presenter’s Tip

PRESENTER’S TIP: This slide is animated. The script indicates the points in the discussion where you should “click” to add information to the slide. Take care to time your presentation to the addition of information. A “click” may be made by pressing the “forward arrow” on the computer keyboard, clicking the left button on the mouse, or using a remote control or other device, depending on your system. Determine how your system works prior to the presentation.

Exception (e)

As described in 34 CFR §300.204, an LEA may reduce LEA MOE for...

(e) The assumption of cost by the high-cost fund operated by the SEA under §300.704(c).

This means that the state:

- Uses federal dollars...
- ...from the high-cost fund under 34 CFR §300.704(c)...
- ...to assume a portion of the LEA's cost...
- ...for a high-need child.

SLIDES 44–45: Customization May Be Required

Slide: If the state does **NOT** operate a high-cost fund **USING FEDERAL FUNDS** pursuant to 34 CFR §300.704(c), **DELETE SLIDES 44–45**. Note that deletion of the slides will change the slide numbers downward by 2 and affect the Microsoft Word script and this guide.

Script: If the state operates such a fund, the script includes a placeholder for the state to insert information about how the fund works in the state and where LEAs can obtain a copy of the state's required state plan governing the operation of the high-cost fund. If necessary, the state can create and insert an additional slide(s), but note that this will renumber the slides upward and affect the Microsoft Word script and this guide by the number of slides inserted.

Calculating Allowed Exceptions: Total Methods

Total allowed exceptions	Local only total (\$)	State and local total (\$)
Exception (a)	60,000	60,000
Exception (b)	297,568	450,243
Exception (c)	50,000	50,000
Exception (d)	100,000	100,000
Exception (e)	10,000	10,000
TOTAL	517,568	670,243

SLIDE 46: Customization May Be Required

Slide: If the state does **NOT** operate a high-cost fund, **DELETE THE LINE FOR EXCEPTION (e)**. This changes state and local total to \$660,243 and local total to \$507,568, and the slide should be changed to reflect those totals. No other changes are needed to the slide.

Script: The needed modifications are in brackets in bold, but the presenter needs to be aware to make the changes in whatever way prevents reading the incorrect totals inadvertently.

No other changes are needed to the script or slide.

Effect of Exceptions on Total Required Level of Effort (slide 1 of 2)	
Local only total	State and local total
\$5,752,983	\$8,704,693
<u>– 517,568</u>	<u>– 670,243</u>
\$5,235,415	\$8,034,450

SLIDE 47: Customization Required

Slide: If the state operates a high-cost fund, **USE** slide 47 and **DELETE SLIDE 48**. Note that deletion of the slide will change the slide numbers downward by 1 and affect the Microsoft Word script and this guide.

Effect of Exceptions on Total Required Level of Effort (slide 2 of 2)	
Local only total	State and local total
\$5,752,983	\$8,704,693
<u>– 507,568</u>	<u>– 660,243</u>
\$5,245,415	\$8,044,450

SLIDE 48: Customization Required

Slide: If the state does **NOT** operate a high-cost fund, **USE** slide 48 and **DELETE SLIDE 47**. Note that deletion of the slide will change the slide numbers downward by 1 and affect the Microsoft Word script and this guide.

Calculating Allowed Exceptions:
Per Capita Methods (slide 1 of 3)

Per capita exceptions	Amounts

49

SLIDES 49–52: Customization Required: See Presenter’s Note and Presenter’s Tip

PRESENTER’S NOTE: If your state operates a high-cost fund, **USE** slides 49–52 and **DELETE SLIDES 53–56**. Note that deletion of the slides will change the slide numbers downward by 4 and affect the Microsoft Word script and this guide.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 49–51 present this table. Slide 52 presents the results of this calculation.

No changes to these slides or their scripts should be made.

Calculating Allowed Exceptions:
Per Capita Methods (slide 1 of 3)

Per capita exceptions	Amounts

53

SLIDES 53–56: Customization Required: See Presenter’s Note and Presenter’s Tip

PRESENTER’S NOTE: If your state does **NOT** operate a high-cost fund, **USE** slides 53–56 and **DELETE SLIDES 49–52**. Note that deletion of the slides will change the slide numbers downward by 4 and affect the Microsoft Word script and this guide.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 53–55 present this table. Slide 56 presents the results of this calculation.

No changes to these slides or their scripts should be made.

Conditions for Using Adjustment

The LEA must:

- Use the freed-up local (or state and local) funds to carry out ESSA activities during the SFY in which the adjustment takes place.
- Receive a determination of “meets requirements” from the SEA for the SFY of the adjustment.
- Not have had action taken against it by the SEA under IDEA Section 616.
- Not have had the responsibility for providing FAPE taken away by the SEA.
- Not be determined to have significant disproportionality for the SFY of the adjustment.

SLIDE 59: No Customization: See Presenter’s Tip

PRESENTER’S TIP: This slide is animated. The script indicates the points in the discussion where you should “click” to add information to the slide. Take care to time your presentation to the addition of information. A “click” may be made by pressing the “forward arrow” on the computer keyboard, clicking the left button on the mouse, or using a remote control or other device, depending on your system. Determine how your system works prior to the presentation.

Adjustment Example

Adjustment calculation	Dollar amount
FFY 2017 Section 611 Allocation	800,000
FFY 2018 Section 611 Allocation	900,000
Difference (\$900,000 – \$800,000)	100,000
50% of the increase (\$100,000 x 50%)	50,000

The LEA can reduce its level of effort up to \$50,000 in FFY 2018 (SFY 2019) if all other conditions are met in that year.

SLIDE 60: Customization May Be Required: See Presenter’s Tip

Script: The script provides an SFY to which the adjustment calculation may apply; that is, the first year of availability of the federal allocation (Jul 1, 2018–Sep 30, 2019) that corresponds with a school year (Jul 1, 2018–Jun 30, 2019) that is usually SFY 2019. If this is not true for your state, modify the script to provide an example that fits with your state’s definition of the SFY that roughly corresponds to the first year covered by federal funds from Jul 1, 2018–Sep 30, 2019.

PRESENTER’S TIP: This slide is animated. The script indicates the points in the discussion where you should “click” to add information to the slide. Take care to time your presentation to the addition of information. A “click” may be made by pressing the “forward arrow” on the computer keyboard, clicking the left button on the mouse, or using a remote control or other device, depending on your system. Determine how your system works prior to the presentation.

Applying the Subsequent Years Rule
(slide 1 of 7)

State fiscal year	Required level of effort (\$)	Actual level of effort (\$)	Met MOE?

Source: Adapted from Byrd, S. (2016). LEA MOE: Mechanics of the Revised Regulations. Presentation, OSEP Leadership Conference.

SLIDES 74–80: No Customization: See Presenter’s Note and Presenter’s Tip

PRESENTER’S NOTE: The information concerning the baseline for establishing LEA MOE can be found at <https://www.gpo.gov/fdsys/pkg/FR-2015-04-28/pdf/2015-09755.pdf>, Federal Register, Vol. 80, #81, 34 CFR Part 300: Assistance to States for the Education of Children with Disabilities: Final Rule (MOE) on pages 23647–23648.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 74–80 present this table.

No changes should be made to these slides or their scripts.

Applying the Subsequent Years Rule
Across Methods (slide 1 of 9)

State fiscal year	Local only total (\$)	State and local total (\$)	Local only per capita (\$)	State and local per capita (\$)	Child count

Source: Adapted from Byrd, S. (2016). LEA MOE: Mechanics of the Revised Regulations. Presentation, OSEP Leadership Conference.

SLIDES 81–89: No Customization: See Presenter’s Note and Presenter’s Tip

PRESENTER’S NOTE: Bolded text in the scripts on slides 83–87 provide directions for the presenter along with answers to questions you are asking the audience, for ease of listening to the group’s responses with knowledge of the answers in mind. Language is also provided in the script to respond to the discussion.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 81–89 present this table.

No changes should be made to these slides or their scripts.

Applying the Subsequent Years Rule
Across Methods: Eligibility Standard
(slide 1 of 2)

State fiscal year	Local only total (\$)	State and local total (\$)	Local only per capita (\$)	State and local per capita (\$)	Child count
Actual 2017	500	1,000	50	100	10
Actual 2018	480	1,200	40	100	12
Actual 2019	Data unavailable	Data unavailable	Data unavailable	Data unavailable	na
Budget 2020	--	--	--	--	--

Source: Adapted from Byrd, S. (2016). LEA MOE: Mechanics of the Revised Regulations. Presentation. OSEP Leadership Conference.

SLIDES 90–91: Customization Required: See Presenter’s Tip

Script: Insert the date that LEA applications for federal funds are due to the SEA in your state.

No other changes should be made to the scripts for these two slides.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 90–91 present this table.

Example of Using Exceptions and
Adjustments: Local Only Total Method
(slide 1 of 4)

State fiscal year	Original required level of effort (\$)	Exceptions and adjustments (\$)	Final required level of effort (\$)	Actual level of effort (\$)
2016	500	--	500	500 ✓

Source: Adapted from Byrd, S. (2016). LEA MOE: Mechanics of the Revised Regulations. Presentation. OSEP Leadership Conference.

SLIDES 94–97: No Customization: See Presenter’s Note and Presenter’s Tip

PRESENTER’S NOTE: Bolded text in the script on slide 97 provides the answer to the question you are asking the audience, for ease of listening to the group’s responses with knowledge of the answer in mind.

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 94–97 present this table.

No changes to the slides or scripts for these slides should be made.

Example of Using Exceptions and Adjustments: Local Only Per Capita Method (slide 1 of 4)

State fiscal year	Child count	Original required level of effort (\$)	Exceptions and adjustments (\$)	Final required level of effort (\$)	Actual level of effort (\$)
2016	10	50	--	50	50 ✓

Source: Adapted from Byrd, S. (2016). LEA MOE: Mechanics of the Revised Regulations. Presentation, OSEP Leadership Conference.

SLIDES 98–101: No Customization: See Presenter’s Tip

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 98–101 present this table.

No changes to the slides or the scripts for these slides should be made.

Example of the Intervening Years Provision: Local Only Total Method (slide 1 of 2)

State fiscal year	Original required level of effort (\$)	Exceptions and adjustments (\$)	Final required level of effort (\$)	Actual level of effort (\$)
2018	500	50	450	Not verified
2019	450	10 + 10	430	

Source: Adapted from Byrd, S. (2016). LEA MOE: Mechanics of the Revised Regulations. Presentation, OSEP Leadership Conference.

SLIDES 103–104: No Customization: See Presenter’s Tip

PRESENTER’S TIP: This slide is animated using multiple slides. Slides 103–104 present this table.

No changes to the slides or the scripts for these slides should be made.

Consequences of Failing to Meet LEA MOE

- State must repay federal government the amount by which LEA failed to maintain effort (34 CFR §300.203(d)).
- Payback must be made from nonfederal funds or federal funds for which accountability to federal government is not required (GEPA 20 U.S.C. 1234a(a)(1) and (a)(2) and 1234(a)(1)).
- State may or may not require the LEA to repay the state (depending upon state law).
- An LEA will not receive an IDEA subgrant if it does not budget at least as much as expended in the most recent year it met MOE.

SLIDE 107: Customization Required: See Presenter's Note

Script: Indicate whether your state does or does not recover funds from the LEA in the event of an LEA MOE failure. There is a **PRESENTER'S NOTE** in the script to eliminate the starter sentence for how the recovery process works if you do not recover funds from LEAs. If you **do** recover funds, insert an explanation of state practices regarding how the recovery process works.

There also are discussions regarding eligibility and an LEA's failure to budget sufficient funds to be eligible for an IDEA subgrant. There are placeholder starters for the presenter to explain the SEA's processes for both determining eligibility and responding to LEA failure to budget sufficient funds.

PRESENTER'S NOTE: You may be asked about what funds do not require accountability to the federal government. In this case, read the second **PRESENTER'S NOTE** script.

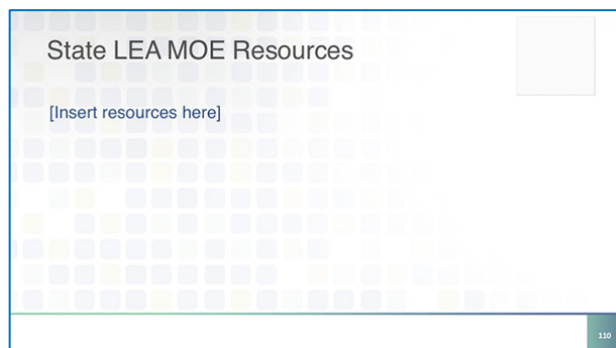
QUESTIONS???

Eligibility Standard
Intervening Years
Compliance Standard
Exceptions
Four Methods
Adjustment
Consequences of Failure
Subsequent Years Rule

SLIDE 109: Customization Required

Script: The third paragraph of the script requires the presenter to indicate whether the state allows five exceptions or four exceptions under 34 C.F.R. §300.204. While it is not necessary to physically change the script (both options are included), it would be wise to mark the script in a way that ensures you will not stumble, or read the wrong number, inadvertently during the presentation.

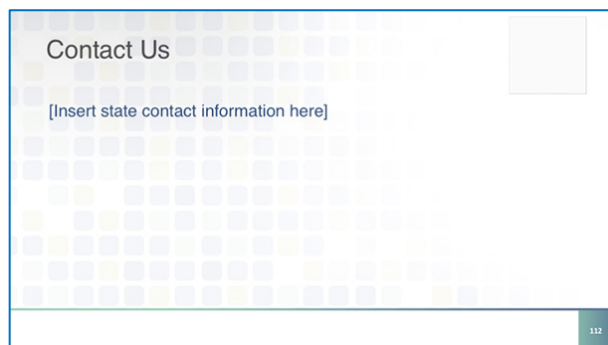
No changes to the script should be made.



SLIDE 110: Customization Required

Slide: Insert state resources related to LEA MOE, including any web-based, hard-copy, or other resources available for LEAs to use in support of MOE. Think about resources that might be included in your grant materials. Where possible, provide links to these materials or provide hard copies for attendees, if links are not available.

Script: Insert scripted text in the notes section of the PowerPoint or in the Microsoft Word script to describe each of the resources briefly so attendees can note those items they want to access after the presentation or, if you have given them copies, to let them know what they've been provided and how it will help them.



Slide 112: Customization Required

Slide and Script: Insert your state contact information here showing where attendees can obtain additional information about LEA MOE.

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CIFR is not responsible for the accuracy of changes or additions made to the slides or narrative of this presentation.