



# 2021 CIFR Part B Fiscal Webinar Series

Local Educational Agency (LEA)  
Maintenance of Effort (MOE) and  
COVID-19 Implications

March 5, 2021



# Agenda

- **Welcome**
- **CIFR Support and Objectives**
- **2021 CIFR Part B Fiscal Webinar Series Information**
- **LEA MOE and COVID-19 Implications**
- **LEA MOE Calculator 2.0**
- **Wrap Up**

# What is CIFR?

The Center for IDEA Fiscal Reporting (CIFR) assists states to improve the quality of their collection, reporting, analysis, and use of IDEA Part B and Part C fiscal data.

Part B reporting requirements supported by CIFR are:

- Maintenance of state financial support (MFS)
- Allocation of IDEA Part B subgrants to local education agencies (LEAs)
- LEA maintenance of effort (MOE)
- Coordinated early intervening services (CEIS)

# CIFR Targeted Objectives

- 1. Expand state knowledge** of IDEA Part B and Part C fiscal requirements and calculations.
- 2. Increase state capacity** to collect, report, analyze, and use accurate IDEA Part B and Part C fiscal data.
- 3. Improve state infrastructure** through the:
  - development and maintenance of well-defined and documented policies and procedures;
  - creation or adoption of needed tools and resources;
  - development of enhanced training systems; and
  - cultivation of strong cross-functional and cross-agency relationships.

# 2021 CIFR Part B Fiscal Webinar Series

Webinars will be:

- At least quarterly based on upcoming fiscal activities
- Based on participant-identified needs
- Led by content experts, including SEA staff
- Interactive
- Evaluated
- Occasionally followed by an “open door session” to address additional questions and facilitate state to state discussion

# Plan Your Work with CIFR's Customizable Fiscal Timeline Tool

**Download the IDEA Fiscal Timeline!**

<https://cifr.wested.org/customizable-idea-fiscal-timeline-helps-sea-staff-plan-work-and-meet-deadlines/>

## March/April

- Charter Schools
- Allocations
- IDEA State Grant
- MFS
- MOE Reduction and CEIS Data
- Proportionate Share
- IDEA High-Cost Fund

# LEA MOE and COVID-19 Implications

# CIFR Presenters



**Pakethia Harris**



**Anthony Mukuna**



**Laura Johnson**



LEA MOE

# Eligibility and Compliance Standards

# LEA MOE Eligibility Standard

## 34 CFR §300.203(a)(1) Eligibility Standard

For purposes of establishing the LEA's eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available.

# LEA MOE Compliance Standard

## 34 CFR §300.203(b)(1) Compliance Standard

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.

LEA MOE

# COVID-19 Implications

# OSEP Q&A

- OSEP issued Question and Answer (Q & A), June 26, 2020  
[https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/qa-fiscal-flexibilities-idea-part-b-06-26-2020.pdf?utm\\_content=&utm\\_medium=email&utm\\_name=&utm\\_source=govdelivery&utm\\_term=](https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/qa-fiscal-flexibilities-idea-part-b-06-26-2020.pdf?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=)
- No additional flexibility granted with respect to LEA MOE requirements due to the pandemic
- OSEP emphasized flexibility of the existing provisions in meeting MOE

# OSEP Response

LEAs may meet the MOE requirement using at least one of the four methods:

- Total local funds
- Total state and local funds
- Local funds per capita
- State and local funds per capita

# LEA MOE Exceptions

Under 34 C.F.R. § 300.204 [https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=0177098e646de15cbeac6209b7bcaa09&ty=HTML&h=L&mc=true&r=SECTION&n=se34.2.300\\_1204](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=1&SID=0177098e646de15cbeac6209b7bcaa09&ty=HTML&h=L&mc=true&r=SECTION&n=se34.2.300_1204) an LEA may reduce the level of expenditures for the education of children with disabilities below the level of those expenditures for the preceding fiscal year (for the compliance standard) and below the level of those expenditures for the most recent fiscal year for which information is available (for the eligibility standard), if the reduction is attributable to any of the five allowable exceptions.

# Exception to Maintenance of Effort

- a) Voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel;
- b) Decrease in the enrollment of children with disabilities;
- c) Termination of an exceptionally costly obligation to a particular child with a disability because the child:
  - 1. Has left the jurisdiction of the administrative unit;
  - 2. Has reached the age at which the obligation to provide FAPE to the child is terminated; or
  - 3. No longer needs the program of special education.



# Exception to Maintenance of Effort (cont.)

- d) Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; and
- e) The assumption of cost by the high-cost fund operated by the SEA which 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.

# LEA MOE Adjustment

Under 34 C.F.R. § 300.205 [https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se34.2.300\\_1205&rgn=div8](https://www.ecfr.gov/cgi-bin/text-idx?SID=30f3a8202eb6f3e99046a9f5c9fc0311&mc=true&node=se34.2.300_1205&rgn=div8) for any fiscal year for which an LEA's IDEA section 611 allocation exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures for the education of children with disabilities otherwise required by 34 C.F.R. § 300.203(b) by not more than 50 percent of the amount of that excess.

# Implications

- No additional flexibility due to the pandemic.
- The existing flexibility provided for in the regulations can help LEAs address the challenges experienced due to the pandemic.
- SEAs should provide guidance and offer support to LEAs.

LEA MOE

# COVID-19 Considerations

# MOE Exceptions

- Have LEAs had a decrease in teachers and staff returning to positions?
- Have LEAs had a decrease in student enrollment?
- Have LEAs had to review and update IEPs due to COVID-19 impact on child placement?
- Have LEAs had to close facilities and cancel purchases for equipment or construction projects?

# Influx of Federal Funds

These additional federal funds are not considered state and local funds for IDEA LEA MOE purpose:

- Elementary and Secondary School Emergency Relief (ESSER)
- Coronavirus Relief Fund (CRF)
- Governor's Emergency Education Relief (GEER)

# Other Considerations

- LEA MOE adjustment
- Medicaid state match

# What can CIFR do to help?

- Assist SEAs develop methods for LEA MOE calculation consistency
- Build capacity of SEAs to work with LEAs on the calculation of LEA MOE
- Examine ways to support SEAs when LEAs fail to meet LEA MOE requirement
- Assist SEAs in developing state-level written procedures for LEA MOE for consistency and sustainability



# LEA MOE Resources

## LEA MOE Calculator 2.0

# LEA MOE Calculator 2.0 – Coming Soon!

New features:

- Flexible years instead of being tied to specific years
- Up to 10 years of calculated data
- New Summary tabs for each year display results for both Eligibility Standard and Compliance Standard
- Changes behind the scenes to make for a smoother user experience

# LEA MOE Resources

OSEP Question and Answer (Q & A) June 26, 2020 [https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/qa-fiscal-flexibilities-idea-part-b-06-26-2020.pdf?utm\\_content=&utm\\_medium=email&utm\\_name=&utm\\_source=govdelivery&utm\\_term=](https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/qa-fiscal-flexibilities-idea-part-b-06-26-2020.pdf?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=)

OSEP Memo 15-10 Q-9

<https://sites.ed.gov/idea/files/idea/policy/speced/guid/idea/memosdcltrs/osepmemo1510leamoeqa.pdf>

CIFR LEA MOE Organizer <https://cifr.wested.org/resources/lea-moe/organizer/budget-expend-exceptions/>

CIFR LEA MOE Calculator <https://cifr.wested.org/resources/lea-moe/calculator/>

CIFR Quick Reference Guide on IDEA LEA MOE <https://cifr.wested.org/wp-content/uploads/2015/12/CIFR-LEA-MOE-QRG.pdf>

CIFR LEA MOE Procedures Practice Guide <https://cifr.wested.org/wp-content/uploads/2018/10/CIFR-Practice-Guide-Developing-Written-Procedures-LEAMOE.pdf>

# 2021 Webinar Dates

Each webinar in this series will be held from 2 - 3 pm ET:

- March 19: LEA MOE Open Door
- April 2: MOE Reduction and CEIS Data
- July 1: TBD
- October 1: TBD

Registration will be required to get the link for each webinar.

# Question

**Which session length best meets your needs and is most compatible with your schedule?**

- a. 60 minutes
- b. 75 minutes
- c. 90 minutes

# Contact Us

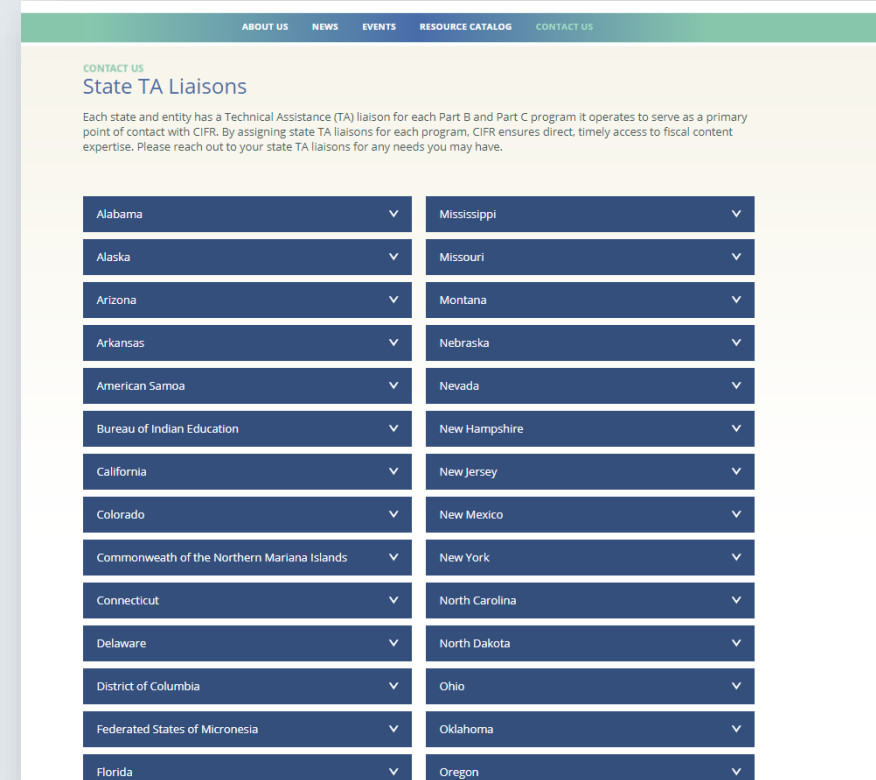


Web: <https://cifr.WestEd.org/>

Email: [cifr\\_info@WestEd.org](mailto:cifr_info@WestEd.org)

Twitter: @CIFR\_IDEA  
[https://twitter.com/CIFR\\_IDEA](https://twitter.com/CIFR_IDEA)

Find your TA Liaison:  
<https://cifr.wested.org/contact/state-ta-liaisons/>



The Center for IDEA Fiscal Reporting (CIFR) is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

The contents of this presentation were developed under a grant from the U.S. Department of Education, #H373F200001. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government. Project Officers: Jennifer Finch and Charles Kniseley.