MAINTENANCE OF EFFORT (MOE)

- MOE is a federal requirement that requires LEAs to spend at least the same amount on special education with state and/or local funds as they spent during the most recent prior year in which they were compliant with MOE, unless they qualify for exceptions and/or voluntary reduction (adjustment to local fiscal effort).
- TEA plans to release Preliminary findings for 2016-2017 compliance in early April 2018.
- Once released, LEAs access the “IDEA-B LEA MOE Compliance Review” for School Year 2016-2017 in GFFC to see if they are compliant.

<table>
<thead>
<tr>
<th>Report Title:</th>
<th>IDEA-B LEA MOE Compliance Review</th>
</tr>
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<tr>
<td>School Year:</td>
<td>2016-2017</td>
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- If not compliant, LEAs will have five business days from the date the Preliminary Review is posted to GFFC to submit the 2016-2017 Exceptions/Adjustment Workbook to justify a decline in spending.
- Final findings anticipated to be released in May 2018.

ACTION STEPS:

1) Perform a self-analysis of compliance prior to TEA’s preliminary compliance review as a proactive measure to allow ample time to compile justification documentation, if needed, for a decline in effort.
   a. Use the 2016-2017 Calculation Tool located on TEA’s website at:
   
   
   i. ISDs use the “2016-2017 IDEA-B LEA MOE Calculation Tool”
   ii. Charter Schools use the “2016-2017 Alternative IDEA-B LEA MOE Calculation Tool”
   b. The 2016-2017 Calculation Tool has been revised from the 2015-2016 version to allow for cumulative exceptions/adjustments for intervening years

2) If noncompliant, begin completing the 2016-2017 Exceptions/Adjustment Workbook and compiling required documentation.
   a. Use the “2016-2017 IDEA-B LEA MOE Exceptions Workbook” located on TEA’s website at:
   
   
   b. For 2016-2017 compliance analysis, an exceptionally costly program for a particular child with a disability is a program with a cost greater than $9,570 (2015-2016 school year)
   c. Do not upload the Exceptions/Adjustment Workbook into GFFC until after TEA posts Preliminary reviews for 2016-2017 in GFFC

TRAINING:

Maintenance of Effort for Special Education: Analysis of Fiscal Year 17 Compliance (Denise Dusek, ESC-20)

03/26/2018        Session #43725        Registration Fee $0        Full day