



NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
OFFICE OF SPECIAL EDUCATION
INSTRUCTIONS TO COMPLETE
MAINTENANCE OF EFFORT (MOE) WORKSHEET

Reg. § 300.203(a) states that 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. The SEA must determine that an LEA complies with this requirement for purposes of establishing the LEA's eligibility for a fiscal year.

The Maintenance of Effort Worksheet must be submitted by September 30th. The worksheet and supporting documentation must be available for audit verification for a period of five years from the date of submission. Include supporting documentation for any Maintenance of Effort Exceptions with submission of form.

The grayed areas are setup to auto calculate as data is entered into the worksheet.

Section A: CHILD COUNTS

Line 1: Enter in actual Child Count for the date listed.

Line 2: Enter in estimated Child Count for the date listed.

Section B: SPECIAL EDUCATION EXPENDITURES

Line 1-25: List all entities participating in the IDEA B application (i.e. special education unit, districts).

Column A & C: For each entity listed, enter in actual NON FEDERAL special education expenditures for the school year listed.

Column F & H: For each entity listed, enter in budgeted NON FEDERAL special education expenditures for the school year listed.

If your unit is unable to separate state and local expenditures, enter the total combined State and Local Expenditures into the columns titled "State Expenditures."

Special Education Expenditures include but are not limited to: special education teachers, paraprofessionals, related services providers, instructional supplies and equipment, contracted services - including tuition to neighboring district, special education administrative/clerical staff, special education administrative supplies and equipment, administrative travel expenses, student transportation expenses, personnel development activities, instructional supplies, etc. DO NOT INCLUDE ANY EXPENDITURES FOR GIFTED AND TALENTED.

Section C: TOTAL EXPENDITURES

Auto calculation of Section B.

Section D: ADJUSTMENT TO LOCAL EFFORT

Line 1: This section auto calculations upon completion of Table 1. See Table 1 instructions.

The district may treat as local funds up to 50 percent of the amount of funds it receives under part B that exceeds the amount it received for the previous year. The amount expended for early intervention services counts toward the 50 percent reduction.

Section E: MAINTENANCE OF EFFORT

Line 1: Auto calculation of Section C minus Section D.

Table 1: ADJUSTMENT TO LOCAL EFFORT CALCULATION

In any fiscal year for which the allocation received by a unit exceeds the amount the unit received for the previous fiscal year, the unit may reduce the level of expenditures by not more than fifty (50) percent of the amount of that excess. The amount expended from Part B for Early Intervening Services counts towards the maximum amount that the LEA may reduce the local effort. Note: If an LEA exercises the authority to reduce its allocation under Table 1 the LEA must use an amount of local funds equal to the reduction for activities that could be supported with funds under the ESEA (NCLB), see Reg. § 300.205(b).

- Line 1:** Enter in the Part B Allocation for the year listed.
- Line 2:** Enter in the Part B Allocation for the year listed.
- Line 3:** Auto calculation of the increase (if application) of Part B funds.
- Line 4:** Auto calculation of 50% of increase (if applicable) of Part B funds.
- Line 5:** Enter the amount of Part B funds expended on Early Intervening Services during the “School Year (Actual).” The maximum amount is 15% of the Part B Allocation (34 CFR 300.226).
- Line 6:** Auto calculation of the maximum amount allowed for the Adjustment of Local Effort.
- Line 7:** Enter in the amount of reduction your unit is opting to take. The reduction must be equal to or less than the maximum amount calculated in Line 6. If the amount taken is greater than zero, it will be used to reduce MOE and will appear in Section D, Line 1. Attach documentation to verify an amount of local funds equal to the reduction taken were used for ESEA activities.

Table 2: MAINTENANCE OF EFFORT CALCULATION (Current Year Compared to Budgeted Next Year)

- Line 1:** Auto calculation of MOE for school year completed.
- Line 2:** Auto calculation of budgeted MOE for next school year.
- Line 3:** Auto calculation of Increase/Decrease in MOE
- Line 4:** Indicate which method the district is claiming compliance with MOE by typing the word “yes” in appropriate cell. Only enter yes in one column. If a reduction in MOE, complete Table 3 Maintenance of Effort Exceptions.

Table 3: MAINTENANCE OF EFFORT EXCEPTIONS (Current Year Compared to Budgeted Next Year)

An LEA may reduce the level of expenditures under certain circumstances as outlined in 34 CFR 300.204). Allowable circumstances include the following described in lines 1 through 4.

- Line 1:** Complete this line only if some (or all) of the reduction in MOE is due to the voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel or related services personnel;
- Line 2:** Complete this line only if some (or all) of the reduction in MOE is due to a decrease in the enrollment of children with disabilities;
- Line 3:** Complete this line only if some (or all) of the reduction in MOE is due to the termination of the obligation of an LEA, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state educational agency, because the child –
 - i. has left the jurisdiction of the LEA;
 - ii. has reached the age at which the obligation of the LEA to provide a free appropriate public education to the child has terminated;
 - iii. no longer needs such program of special education;
- Line 4:** Complete this line only if some (or all) of the reduction in MOE is due to the termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- Line 5:** Auto calculation of the total MOE exceptions.