

Local Educational Agency Maintenance of Effort Written Procedures

NEBRASKA DEPARTMENT OF SPECIAL EDUCATION

1. Purpose of and Authority for Procedures

Purpose and Authority

Any local educational agency (LEA) receiving an IDEA Part B subgrant from the Nebraska Department of Education (NDE) is required, pursuant to IDEA's LEA maintenance of effort (MOE) regulations, to budget and spend at least the same amount of the [state and local] and [local only] funds for the education of children with disabilities on a year-to-year basis. The required LEA MOE levels for budgeting and spending are referred to, respectively, as the "eligibility standard" and the "compliance standard."

The purpose of these state-level procedures is to define expectations and activities for monitoring the LEA MOE requirements. Although LEAs are responsible for budgeting and spending the same amount of the [state and local] and [local only] funds, the NDE has an obligation to monitor whether LEAs are meeting those requirements, and to track and report that information to the federal government. This document outlines the NDE procedures for implementing the LEA MOE requirements.

Applicable Federal Regulations

The following federal regulations establish authority for the requirements of these policies and procedures:

- IDEA Part B: 34 CFR §§300.12, 300.28, 300.203, 300.204, 300.205, 300.209, 300.221, 300.226, 300.227, 300.228,
- §300.608, Appendix D and Appendix E to Part 300.
- Education Department General Administrative Regulations (EDGAR): 34 CFR §76.720 State reporting requirements.
- Office of Management and Budget (OMB) Guidance for Grants and Agreements (Uniform Grant Guidance): 2 CFR
- §200.327 Financial reporting and 2 CFR §200.328 Monitoring and reporting program performance.

Relevant State Laws and Regulations

The following state laws and regulations establish authority for the requirements of these policies and procedures:

- NE Code §79-1003 Terms, defined.
- NE Code §79-1065 Financial support to school districts; adjustments authorized; records
- NE Code §79-1144 Children with disabilities; education; funds; channeled through office of State Department of Education; expenditures authorized
- NE Code §79-1125.01 Support services, defined
- 92 NAC 51-012.01C
- 92 NAC 51-003
- 92 NAC 51-012.04A11a

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.12, 300.28, 300.203, 300.204, 300.205, 300.209, 300.221, 300.226, 300.227, 300.228, and 300.608; Appendix D to Part
- 300 - Maintenance of Effort and Early Intervening Services; Appendix E to Part 300 - Local Educational Agency Maintenance of Effort Calculation Examples
- EDGAR Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §76.720
- Uniform Grant Guidance (current full text of these regulations can be found at <https://www.ecfr.gov/>): 2 CFR
- §200.327 and 200.328
- Quick Reference Guide on IDEA Local Educational Agency Maintenance of Effort, CIFR
- NDE IDEA Part B MOE Compliance Standard School Year 2015-2016 (<http://ideaactual.education.ne.gov/>)
- Maintenance of Effort (MOE) Eligibility Standard Application (<http://ideamoe.education.ne.gov/>)

2. Applicability of Procedures to Eligible LEAs, Including Eligible Charter School LEAs

LEAs that are responsible for providing a free appropriate public education (FAPE) to children with disabilities under IDEA may be eligible to receive IDEA subgrants. In Nebraska the term LEA includes traditional school districts (see 34 CFR §300.28). Educational service units (ESUs), department of corrections, non-public institutions, and charter schools are not eligible to receive IDEA Part B subgrants. Each eligible LEA that receives an IDEA Part B subgrant is responsible for complying with the LEA MOE eligibility and compliance standards.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.7, 300.12, 300.28, and 300.209(c)
- Dear Colleague Letter to States on Funding Charter Schools, Office of Special Education and Rehabilitative Services (OSERS)
- Letter to Hokenson (2013), OSEP
- NE Code §79-102 School districts; classification
- NE Code §79-103 Terms, defined.

3. Four Methods for Calculating LEA MOE

Methods for Calculating LEA MOE Standards

Each LEA has the opportunity to meet the LEA MOE requirements by any of the four calculation methods, as described in 34 CFR §§300.203(a)(1) and (b)(2):

- Local funds only (Local Expenditures Option).
- Combination of state and local funds (State/Local Expenditures Option).
- Local funds only on a per capita basis (Local Per Capita Option).
- Combination of state and local funds on a per capita basis (State/Local Per Capita Option).

Below is a summary of each standard. Comprehensive details on LEA-level processes for calculating LEA MOE for eligibility and compliance standards is accessible to LEAs via the LEA MOE online application system.

Eligibility Standard

For the eligibility standard, each LEA reports its estimated special education Annual Finance Report (AFR) expenditures, budget estimates, and receipts for both the budgeted and comparison school year to the state in the Maintenance of Effort (MOE) Eligibility Standard Application. The application computes summary budget data for the budget lines identified in table 5 (see page 5) for all four methods (34 CFR §§300.203(a)(1)):

- Local funds only.
- Combination of state and local funds.
- Local funds only on a per capita basis.
- Combination of state and local funds on a per capita basis.

With the application being due annually in July, the NDE calculates the per capita amounts for the local only and local and state methods using the count of children with disabilities from the prior school year for the estimated expenditure year and the LEA reported number of resident students with disabilities anticipated to be served in the budgeted year. If the estimated expenditure year does not meet the required level of spending, the comparison year is automatically reverted to the expenditure year that method was last met.

Compliance Standard

Using the statewide fiscal accounting system and audited data submitted by LEAs through the Annual Finance Report, the NDE calculates the state and local combined expenditures (total and per capita) for the compliance standard on behalf of each LEA annually. Because the fiscal accounting system is unable to distinguish local from state funds, the NDE takes total expenditures, less the federal funds received, to determine state and local expenditure amounts. The NDE then takes total expenditures, less the federal and state funds received, to determine local only expenditure amounts.

To calculate the per capita amount for the LEA MOE compliance standard, the NDE uses the annual child count of children with disabilities as reported to the NDE for the reference year (e.g., October 2016 child count for the 2016-17 expenditures).

Funds Included in the LEA MOE Calculation

[State and local] and [local only] funds budgeted and expended for the education of children with disabilities are included in calculating the eligibility and compliance standards. The calculations may include regular education if those costs can be reasonably attributed to the education of children with disabilities.

The budget lines and fund codes in table 5 are used for calculating the eligibility and compliance standards.

Table 5: Annual Finance Report (AFR) Account Codes

AFR Account Description	AFR Account Code
Expenditures	
A. Total School Age Special Education Instructional Program (Expenditures)	01-2-01200-000
B. Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000
C. Birth to Age Five Special Education (Expenditures)	(1)
D. IDEA BASE / Enrollment Poverty (Expenditures)	(2)
D1. IDEA Enrollment Poverty Building Fund (Expenditures)	08-2-04410-000
D2. Qualified Capitol Purpose Undertaking Fund (Expenditures)	09-2-04410-000
D3. Medicaid In Public Schools (Expenditures)	01-2-04450-000
Receipts	
E. Special Education Programs - School Age (Receipt)	01-1-03120-000
F. Special Education Transportation - School Age (Receipt)	01-1-03125-000
H. IDEA BASE/Enrollment/Poverty Grant (Receipt)	(3)
H1. Payments Received For Wards of The State (Receipt)	01-1-03161-000
I. Medicaid in Public Schools (Receipt)	01-1-04450-000

Funds Excluded from the LEA MOE Calculation

Federal funds that the LEA receives are excluded when calculating [state and local] and [local only] level of effort for both the eligibility and compliance standards. This includes Title I funds and federal Medicaid reimbursements. In Nebraska, the state leverages existing state special education funding as “in-kind” match for the federal Medicaid requirement.

Changing Calculation Methods

The LEA MOE may meet MOE using any of the four methods each year. Each method is automatically calculated by the NDE’s Maintenance of Effort (MOE) Eligibility Standard Application.

Historical LEA MOE Data

The NDE maintains historical data on LEA MOE compliance standard status, expenditures, exceptions, adjustments, and count of children with disabilities from 2010-11 to the present. The 2010-12 historical data is maintained in paper form at the state offices. All data collected post 2012-13 is available electronically through the online application system.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §300.203
- Appendix E to Part 300 - Local Educational Agency Maintenance of Effort Calculation Examples
- Local Educational Agency Maintenance of Effort Calculator, CIFR
- LEA MOE: Mechanics of the Revised Regulations video, CIFR
- Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Sections B&C, OSERS
- Letter to a Chief State School Officer (2014), OSEP
- Letter to Anonymous (2010), OSEP
- Special Education Finance website, NDE MOE Worksheet Instructions and Tracking Tool (<https://www.education.ne.gov/sped/finance/>)
- IDEA Part B MOE School Year for Compliance Standard Application (<http://viewideaactualnew.education.ne.gov/>)
- Maintenance of Effort (MOE) Eligibility Standard Application (<http://ideamoe.education.ne.gov/>)

4. LEA MOE Eligibility Standard

Overview

On an annual basis, the NDE Office of Special Education reviews the Maintenance of Effort (MOE) Eligibility Standard Application to determine whether each LEA met the LEA MOE eligibility standard. LEAs meet the standard by budgeting at least the same amount of local, or local and state, funds for special education as the LEA expended in the most recent year for which information is available.

Subsequent Years Rule

The NDE applies the subsequent years rule (34 CFR §300.203(c)) to determine the LEA MOE amount for the eligibility standard that must be met by the LEA for that calculation method. This rule states that the level of expenditures required of the LEA for the fiscal year subsequent to the year of a failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures. The comparison year for the eligibility standard is the most recent fiscal year for which there is information demonstrating that the LEA met the LEA MOE compliance standard (i.e., expenditures) for a specific method.

The NDE Office of Special Education uses historical expenditure data and LEA MOE compliance decisions to determine the most recent year(s) for which the LEA met LEA MOE by each calculation method. These years are used as the comparison year for the eligibility standard. Because the LEA may meet LEA MOE in different years with different methods, there may be more than one comparison year.

Intervening Years

When there are years between the comparison year (i.e., the last time an LEA met the LEA MOE compliance standard using a specific method) and the current year, the NDE allows the LEA to take allowable exceptions and adjustments for the intervening years.

Data Collection

The NDE collects data from all LEAs that receive IDEA Part B subgrants. Data for determining whether the LEA met the eligibility standard are collected through the Maintenance of Effort (MOE) Eligibility Standard Application for IDEA Part B funds. From early June through mid-July, the NDE receives Maintenance of Effort (MOE) Eligibility Standard Applications.

The application includes budget data for all four calculation methods (34 CFR §§300.203(a)(1)):

- Local funds only.
- Combination of state and local funds.
- Local funds only on a per capita basis.
- Combination of state and local funds on a per capita basis.

The application includes projected budgets for the next LEA fiscal year from each LEA, including data on, and documentation for, projected exceptions.

Determination of Whether Each LEA Met the Eligibility Standard

The NDE Office of Special Education completes reviews of the Maintenance of Effort (MOE) Eligibility Standard Application and notifies LEAs not later than August 31 on whether they met the eligibility standard.

When reviewing the LEA applications, the NDE Office of Special Education compares budget line items with those from the prior year to check for consistency and to determine whether LEAs are eligible to receive an IDEA subgrant. The NDE Office of Special Education determines whether an LEA met the eligibility standard by comparing each LEA's projected budget with the amount spent in the last LEA fiscal year the LEA met the LEA MOE compliance standard for each method. The NDE Office of Special Education follows up with LEAs that submitted incomplete documentation, inconsistent line items, or total budgets that do not meet the eligibility standard. The NDE Office of Special Education notes and responses are logged in the online application throughout this review process.

Eligibility Notification

The NDE Office of Special Education notifies the superintendent or authorized designee within each LEA that it met or did not meet the eligibility standard via an email issued through the NDE's online application system. LEAs may access current and historical information, including the methods and amounts by which the LEA met the LEA MOE standards, through the online application.

Ineligibility

Under 34 CFR §300.221, if an LEA is determined to have not met the eligibility standard, the NDE Office of Special Education provides the LEA a notification that compliance with the eligibility standard has not been met, an additional opportunity to receive technical assistance and submit revisions is provided. The NDE Office of Special Education reviews all revised and corrected submissions. LEAs that continue to not demonstrate compliance with the LEA MOE eligibility requirement cannot be determined eligible for IDEA Part B subgrants. If an LEA fails to meet the LEA MOE eligible requirement by the final LEA application deadline, the NDE Office of Special Education must provide the LEA with reasonable notice and an opportunity for a hearing. If the final decision is that the LEA is ineligible, the NDE Office of Special Education uses the IDEA Part B funds that would otherwise have been available to the LEA to provide special education and related services directly to children with disabilities residing in the area served by that LEA (see CFR 34 §300.227).

Storage

The NDE maintains historical data on LEA MOE eligibility status, expenditures, exceptions, adjustments, and count of children with disabilities from 2003-04 to the present electronically through the online application system.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §300.203;
- Appendix E to Part 300 - Local Educational Agency Maintenance of Effort Calculation Examples

- Local Educational Agency Maintenance of Effort Calculator, CIFR
- Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Section D, OSERS
- Letter to Boundy (2012), OSEP g Letter to Gonzales (2012), OSEP
- Letter to Lovato (2015), OSEP
- Maintenance of Effort (MOE) Eligibility Standard Application (<http://ideamoe.education.ne.gov/>)
- 92 NAC 51-012.01D2

5. LEA MOE Compliance Standard

Overview

On an annual basis, the NDE Office of Special Education determines whether each LEA met the LEA MOE compliance standard by comparing the LEA's final audited expenditures for the current LEA fiscal year with the amount expended in the last year that the LEA met LEA MOE (i.e., comparison year) for each calculation method. Because an LEA may meet LEA MOE in different years with different methods, there may be more than one comparison year.

Subsequent Years Rule

The NDE applies the subsequent years rule (34 CFR §300.203(c)) to determine the LEA MOE amount for the compliance standard that must be met by the LEA for that method. This rule states that the level of expenditures required of the LEA for the fiscal year subsequent to the year of a failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures. The comparison year for the compliance standard is the last fiscal year in which the LEA met the LEA MOE compliance standard for a specific method. The NDE Office of Special Education uses historical expenditure data and LEA MOE compliance decisions to determine the most recent year(s) for which the LEA met LEA MOE by each method.

Intervening Years

When there are years between the comparison year (i.e., the last time an LEA met MOE using a specific method) and the current year, the NDE permits the LEA to take allowable exceptions and adjustments for the intervening years. See Component 6 for more details.

Data Collection

The NDE collects data from all LEAs.

Data for determining whether LEA met the LEA MOE compliance standard are collected through the LEA IDEA Part B MOE School Year for Compliance Standard Application, which is completed by each LEA. Between early March and late April, LEAs submit their LEA MOE expenditure report through the MOE application to the NDE Office of Special Education and the NDE reviews the reports as they are received.

Expenditure data are collected for all four methods (34 CFR §§300.203(b)(2)):

- Local funds only.
- Combination of state and local funds.
- Local funds only on a per capita basis.
- Combination of state and local funds on a per capita basis.

The expenditure report includes the final expenditures for the completed LEA fiscal year and documentation for exceptions and adjustments.

Determination of Whether Each LEA Met the Compliance Standard

The NDE Office of Special Education reviews the submitted expenditure data, including comparing expenditure line items with those from the prior year to check for consistency. The NDE Office of Special Education follows up with LEAs regarding the submitted incomplete documentation, inconsistent line items, and/or methods that do not meet the threshold for the compliance standard. The NDE Office of Special Education notes and responses are logged in the online application throughout this review process.

The NDE completes the initial reviews of expenditure data by May 1.

Notification

The NDE notifies the Superintendent or authorized designee within each LEA whether it met the compliance standard through a notification in the NDE's online IDEA Part B MOE School Year for Compliance Standard Application. LEAs may access current and historical LEA MOE information, including the calculation methods and amounts by which the LEA met the LEA MOE standards, and amounts required to meet future standards through the online application system. It is the practice of the NDE Office of Special Education to contact LEA's that do not meet MOE in all four methods to provide technical assistance to make sure that all exceptions and adjustments have been considered.

Noncompliance

LEAs that are determined to be noncompliant may submit a revised IDEA Part B MOE School Year for Compliance Standard Application with supporting documentation. The NDE Office of Special Education reviews all revised and corrected submissions. The NDE Office of Special Education also provides technical assistance to LEAs that did not meet the compliance standard to ensure the correct application of cost codes, exceptions, and adjustments. If the LEA is still noncompliant after revisions and corrections, the NDE Office of Special Education submits the repayment to the federal government and recoups the funds from the LEAs that did not meet the compliance standard. See Component 8 for more details on this process.

Storage

The NDE maintains historical LEA MOE compliance data and supporting documentation for all LEAs. All information concerning LEA MOE compliance decisions is stored through the online application system. Electronic files are maintained indefinitely; a minimum of seven years file access is available online.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §300.203;
- Appendix E to Part 300 - Local Educational Agency Maintenance of Effort Calculation Examples
- Local Educational Agency Maintenance of Effort Calculator, CIFR
- Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Section D, OSERS

- Letter to Boundy (2012), OSEP; Letter to Gonzales (2012), OSEP; Letter to Lovato (2015), OSEP

6. Allowable LEA MOE Exceptions

LEA MOE Exceptions (34 CFR §300.204)

An LEA may reduce its level of expenditures of [local] or [state and local] funds below the level of those expenditures for the preceding fiscal year for any of the following reasons:

- A. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- B. A decrease in the enrollment of children with disabilities.
- C. The termination of the obligation of the agency, consistent with [IDEA Part B], to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child has left the jurisdiction of the agency; has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or no longer needs the program of special education.
- D. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- E. The assumption of cost by the high cost fund operated by the NDE under 34 CFR §300.704(c). Note: Nebraska does not operate a high cost fund under 34 CFR §300.704(c); therefore, this exception is not allowable for LEA's nor provided for on the LEA MOE applications.

Allowable exceptions may be applied in calculating both the eligibility and compliance standards, but requests must be made for each standard separately. The NDE Office of Special Education approves or denies requested exceptions based on the documentation provided by the LEA. The NDE notifies the LEA of these decisions.

Calculation and Documentation

Eligibility Standard

If an LEA applies allowable exceptions to its LEA MOE eligibility standard calculation, the LEA is expected to provide documentation of exceptions that have occurred since the comparison year and (if the LEA desires) projected data for exceptions that the LEA anticipates occurring during the school year for which it is budgeting. The LEA provides this documentation at the same time it submits its budget to the NDE Office of Special Education.

Compliance Standard

When LEA submits its IDEA Part B MOE School Year for Compliance Standard Application and documentation that it has met the LEA MOE compliance standard, it must also provide documentation to support each allowable exception to its required LEA MOE levels. An approved exception for the LEA MOE eligibility standard does not eliminate the need to submit justification for the LEA MOE compliance standard. An exception may be requested even if the request was not made for the LEA MOE eligibility standard for that year.

Reconciliation

The NDE Office of Special Education reviews the documentation and submits inquiries or requests additional documentation from the LEA within a reasonable amount of time of receiving the LEA's initial request for an exception for both the eligibility and compliance standards.

Per Capita Methods

The following sections describe how to calculate the exception amounts for the two total methods (i.e., [local only total] or [local and state total]). To derive the exception amounts for the per capita methods for each year, sum the amounts across all exceptions and divide the total by the October 1 child count from the last year in which the LEA MOE compliance standard was met using the same per capita method (i.e., [local per capita] or [local and state per capita]). If there are intervening years, sum together the per capita exception amounts for current and intervening years.

Exception A: Voluntary Departure (34 CFR §300.204(a))

School districts may reduce the level of effort for special education to that below the level of effort for the preceding fiscal year if the reduction is attributable to voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

In order for the level of state and/or local expenditures to be reduced on the basis of departure of personnel, the school district must provide the following source documentation when reporting actual costs within the IDEA Part B MOE School Year for Compliance Standard Application:

- Source payroll records (e.g., personnel action forms, resignation letter signed and dated by the employee indicating the reasons why the employee departed the school district, etc.).
- Year-to-date payroll distribution employee journals.
- Employee(s) Nebraska Department of Education (NDE) Staff ID Number (*professional staff only*).
- Employee's signed and dated job description(s).

In addition, the following conditions must be satisfied:

- Departed personnel may no longer be employed by the school district. If a special education teacher has been reassigned to other duties within the school district, the reassignment does not qualify the school district to claim the "departure of personnel" exception. However, if an existing school district employee voluntarily applies and is selected for a vacant position available within the district, the departure does qualify for this exemption.
- The departure must be voluntary (the employee resigned or retired), or for just cause (the employee was terminated as the result of misconduct or negligence). If the school district reduces the number of special education personnel as the result of a reduction in force, the school district may not claim the "departure of personnel" exception.
- School districts may not claim the "departure of personnel" exception when failing to renew a contract of a probationary employee, as neither of those cases meets the "just

cause” requirement.

Exception B: Decrease in Enrollment (34 CFR §300.204(b))

School district decrease in the enrollment of children with disabilities. *(This exception is calculated by NDE within per capita formula).*

How to calculate the total methods’ exception amount: Determine the percentage change in enrollment by subtracting the October 1 child count of IDEA Part B eligible children ages 3 through 21 for the current year from the prior year October 1 count, and then dividing by the prior year October 1 child count. To obtain the exception amount, apply that percentage to the total expenditures reported for LEA MOE (i.e., local total and local and state total) in the prior fiscal year.

Documentation required: The SEA uses the following documents to calculate the calculation of the exception amount: the current year and prior year October 1 child count of IDEA Part B eligible children ages 3 through 21, and the total amount(s) reported for LEA MOE from the prior fiscal year. If using the per capita methods, the LEA must provide the October 1 child count from the last year in which the LEA MOE compliance standard was met using the same per capita method.

Documentation required for anticipated exceptions: The LEA must provide an estimate of the change in the projected October 1 child count for IDEA Part B eligible children (ages 3 through 21), including a justification for anticipated decline. As with the above, the LEA must submit all elements used in the calculation of the anticipated exception amount.

Exception C: Exceptionally Costly Program (34 CFR §300.204(c))

The school district may reduce the level of effort for special education to that below the level of effort for the preceding fiscal year if the reduction is the result of a termination of the obligation of the school district to provide a program of special education to a particular child with a disability that is an exceptionally costly program. NDE defines exceptionally costly program as an Individual Education Program (IEP) defined special education service(s) in which special education costs equal or exceed \$11,901.87 annually for a particular student.

Because the child:

- Has left the jurisdiction of the school district;
- Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
- No longer needs the program of special education.

In order for the level of state and/or local expenditures to be reduced because the school district no longer has an obligation to serve a child with an exceptionally costly program, the district must provide the following source documentation when reporting actual costs within IDEA Part B MOE School Year for Compliance Standard Application.

- A schedule summarizing the total costs for each special education student that participated in an exceptionally costly program. Nebraska is in the process of defining the term “exceptionally costly” (contact NDE for additional guidance). The schedule

must reconcile to the districts detailed general ledger and source records which must include the NDE program budgeting, accounting, and reporting system transaction, function, and object code for each cost description. NDE may also request students individualized education programs (IEPs) if necessary.

Exception D: Termination of Costly Expenditures for Long-Term Purchases (34 CFR §300.204(d))

Equipment is defined as any instrument, machine, apparatus, or set of articles with a unit cost of \$5000 or more that meets ANY of the following: (1) under normal conditions of use can be expected to last longer than a year; (2) does not lose its identity through fabrication or incorporation into a different or more complex unit; (3) is nonexpendable (more feasible to repair the item than to replace); (4) retains its appearance and character through use; and/or (5) is of significant value.

A school district may reduce the level of effort for special education to that below the level of effort for the preceding fiscal year if the district disbursed special education funds for Individual Education Plan (IEP) required. *equipment for special education student(s) with a unit cost of over \$5000, purchased vehicles for the purpose of transporting children with disabilities as required by the IEP, modified vehicles for transporting children with disabilities as prescribed by the IEP and Americans with Disabilities Act (ADA), or paid for the modification or construction of school facilities to meet (ADA).

In order for the level of state and/or local expenditures to be reduced because of a termination of costly expenditures for long-term purchases, the school district must provide the following source documentation when reporting actual costs within IDEA Part B MOE School Year for Compliance Standard Application:

- A schedule listing all the items purchased over \$5000 per unit and the general ledger classification of the purchases. The schedule must agree with the districts detailed general ledger and source records to include the NDE program budgeting, accounting, and reporting system transaction, function, and object code for each cost description. NDE may also request students individualized education programs (IEPs) if necessary.
- Paid Invoice to include purchase price and purchase year.
- Purpose for purchase and the relationship of the purchase(s) to student(s) IEP.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.203, 300.204, and 300.704(c)
- Local Educational Agency Maintenance of Effort Calculator, CIFR
- Letter to Lovato (2015), OSEP
- Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Section D, OSERS
- Calculation Descriptors (<http://viewideaactualnew.education.ne.gov/CalculationDescriptors.pdf>)

- Summary Table of MOE Column Header Descriptors (<http://viewideaactualnew.education.ne.gov/MOESummary.pdf>)
- MOE Worksheet Instructors (<https://cdn.education.ne.gov/wp-content/uploads/2017/11/MOE-Worksheet-Instructions-17-18.pdf>)

7. Adjustment to LEA MOE

Notification to LEAs of IDEA Part B Section 611 Subgrant Amounts

For the eligibility standard, LEAs are notified of the 50% adjustment amount on an as needed basis. For the compliance standard, the 50% is calculated and provided through the IDEA Part B MOE School Year for Compliance Standard Application. The 50% adjustment amounts are calculated and uploaded into the MOE online application by March 3.

Calculation of Change from Prior Year's Subgrant

The NDE Office of Special Education manually calculates each LEA's eligible adjustment through a spreadsheet that compares the forthcoming year's LEA allocations to the current years.

Eligibility for an Adjustment to LEA MOE (34 CFR §300.205)

An LEA must receive a determination of "Meets Requirements" in order to use an LEA MOE adjustment to reduce its required level of expenditures. NDE Office of Special Education is responsible for making annual determinations. Annual determinations for each LEA are available to The NDE Office of Special Education fiscal team **by May 31 of each year.**

An LEA identified as having significant disproportionality based on race and ethnicity may not reduce its required level of expenditures with an LEA MOE adjustment. The NDE Office of Special Education is responsible for determining whether each LEA has significant disproportionality.

The NDE Office of Special Education obtains a list of LEAs identified with significant disproportionality from the NDE Office of Special Education Data Manager.

Informing an LEA about Eligibility for an LEA MOE Adjustment (34 CFR §300.205)

The LEA MOE Adjustment page, housed in the NDE Office of Special Education's online grants management system, indicates whether an LEA is eligible to use the LEA MOE adjustment to decrease its required level of expenditures. If an LEA is eligible, the LEA MOE Adjustment page also includes the maximum amount available for the adjustment.

Interaction of the LEA MOE Adjustment with Funds Used for Voluntary CEIS

An LEA indicates through the IDEA Application (Grants Management application) whether it intends to use IDEA funds for voluntary CEIS. If the LEA intends to use both the LEA MOE adjustment and voluntary CEIS, the NDE will validate the maximum amount available for each and notify the LEA of those amounts.

Use of Funds Freed Up by the LEA MOE Adjustment

Each LEA that intends to use the LEA MOE adjustment to reduce its required level of expenditures must use the funds made available by the adjustment. The LEA must submit an assurance in its annual LEA application for IDEA Part B funds that:

- The LEA will use an amount of the [state and local] and [local only] funds equal to the amount of the LEA MOE adjustment to carry out activities that could be supported with funds under the Every Student Succeeds Act (ESSA), regardless of whether the LEA is

using funds under ESSA for those activities.

- If the LEA is using funds under ESSA for those activities, the LEA will use the funds made available by the LEA MOE adjustment to supplement ESSA funds and not to supplant those funds.

End-of-Year Reporting

In its final expenditure report, each LEA must indicate whether it has used the LEA MOE adjustment to reduce the level of expenditures required to meet the LEA MOE requirements and report the amount of the adjustment.

When an LEA notifies the NDE Office of Special Education that it has used the LEA MOE adjustment, it must submit documentation (or indicate in the online grants management system) on whether it used IDEA funds for voluntary CEIS. If the LEA used both the LEA MOE adjustment and IDEA funds for voluntary CEIS in its annual LEA application for IDEA Part B funds, the LEA may request a late-added adjustment. In that case, the NDE Office of Special Education determines the maximum amount available for both the adjustment and voluntary CEIS, notifies the LEA of those amounts, and, if needed, requests that the LEA revise the amount of the adjustment.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.203, 300.205, 300.226, and 300.608; Appendix D to Part 300 - Maintenance of Effort and Early Intervening Services
- ESSA regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>)
- 618 Data Pre-submission Edit Check Tool - Part B MOE and CEIS, IDC and CIFR
- Coordinated Early Intervening Services Resources: Step by Step, CIFR
- MOE Reduction Eligibility Decision Tree and Worksheets, IDC
- EMAPS User Guide: IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services,
- U.S. Department of Education
- Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Section E, OSERS
- Letter to Michelson and Mayes (2009), OSEP
- Calculation Descriptors (<http://viewideaactualnew.education.ne.gov/CalculationDescriptors.pdf>)
- Summary Table of MOE Column Header Descriptors (<http://viewideaactualnew.education.ne.gov/MOESummary.pdf>)
- MOE Worksheet Instructions (<https://cdn.education.ne.gov/wp-content/uploads/2017/11/MOE-Worksheet-Instructions-17-18.pdf>)
- 92 NAC 51-003.16

8. Failure to Meet LEA MOE Compliance Standard

Notification of Compliance

The NDE Office of Special Education notifies each LEA of its LEA MOE compliance result by sending a letter. The letter includes the compliance decision for the most recent LEA fiscal year for which there are final fiscal data (for each calculation method, as applicable) and the amount required to meet the LEA MOE eligibility standard in the next annual application for IDEA Part B funds (for each applicable method) (34 CFR §§300.203(a)(1)). If an LEA did not meet the compliance standard for any method in the reference year, the notice includes the repayment amount, and the specific process and deadline for remitting payment to the NDE Office of Special Education.

Calculation of the LEA MOE Shortfall and Repayment Amount

As detailed in earlier sections, the NDE Office of Special Education determines the amount required to meet the LEA MOE compliance standard for each of the four calculation methods (34 CFR §§300.203(b)(2)). For each LEA that fails to meet the LEA MOE compliance standard, the NDE Office of Special Education subtracts the amount the LEA expended from the amount required to meet the LEA MOE compliance standard to determine the LEA MOE shortfall, for each of the four methods for which amounts are available.

To calculate the shortfall for the two per capita methods, the NDE Office of Special Education subtracts the amount the LEA expended per capita from the amount required to meet the LEA MOE compliance standard for that method, and then multiplies the result by the child count for that year.

The NDE Office of Special Education sums the Section 611 and Section 619 subgrants to arrive at the total IDEA Part B subgrant amount received by the LEA in the state fiscal year in which the failure occurred. The lowest of five amounts - the total IDEA Part B subgrant and the shortfall from each of the four methods - is the amount the NDE Office of Special Education must submit to the U.S. Department of Education for that LEA.

Repayment to the U.S. Department of Education

The NDE Office of Special Education determines the total of repayment amounts for all LEAs that failed LEA MOE and makes one payment to the U.S. Department of Education by **March 1** after compliance determinations are made. When remitting repayment for a debt, the NDE will use non-Federal funds or Federal funds for which accountability to the Federal government is not required. For payments of \$100,000 or more, the NDE Office of Special Education uses the FED-WIRE Deposit System (<http://www2.ed.gov/programs/safra/fed-wire-form.pdf>). The NDE Office of Special Education sends a copy of the form to OSEP, along with a cover letter stating that these funds are being sent to pay back the federal government for the failure of an LEA (or LEAs) to meet LEA MOE and that they are nonfederal funds or funds for which accountability to the federal government is not required.

For payments less than \$100,000, the NDE Office of Special Education submits a check to a “lock box” at the following address:

U.S. Department of Education
P.O. Box 979053
St. Louis, MO 63197-9000
ATTN: Accounts Receivable Group/OCFO

The NDE Office of Special Education identifies a description and the Data Universal Numbering System Number applicable to this payment and place the information on the check and any accompanying documents. Additionally, the NDE retains copies of either the FED-WIRE form or check, and the cover letter.

Recovery of Funds from an LEA for Repayment to the U.S. Department of Education

The NDE Office of Special Education recovers non-federal funds from an LEA that fails LEA MOE.

The NDE Office of Special Education notifies the LEA in writing of the repayment amount. The NDE requests repayment from the LEA of those funds within 30 days of receipt of the letter. The LEA must submit a check to the NDE Office of Special Education for the repayment amount and include a cover letter stating that the funds are for repayment of funds due to IDEA LEA MOE failure and that they are either not federal funds or not federal funds for which accountability is required. The cover letter must identify the state fiscal year in which the LEA did not meet LEA MOE compliance.

Storage

Information pertaining to repayments (including the FED-WIRE transfer or check, date sent and amount, date LEA recovery funds were received and amount) are entered in the LEA MOE Compliance Tracking Spreadsheet. The spreadsheet, along with all accompanying documentation, is stored in [location of electronic file].

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.203, 300.204, 300.205, and 300.608
- NE Code [§79-1065](#) Financial support to school districts; adjustments authorized; records
- NE Code [§79-1144](#) Children with disabilities; education; funds; channeled through office of State Department of Education; expenditures authorized

9. State LEA MOE Data Reporting Procedures

The IDEA Part B Data Manager is responsible for compiling and reporting LEA MOE–related data elements to the EMAPS IDEA Part B MOE Reduction and CEIS data collection. Table 6 lists each data element, when it is final, and its source.

Table 6: Data elements required for the EMAPS IDEA Part B MOE Reduction and CEIS data collection

Data elements required for each LEA	When finalized	Who responsible
IDEA Part B 611 allocation (two years)	September	NDE Fiscal Director
IDEA Part B 619 allocation	September	NDE Fiscal Director
LEA determination and school year of determination	June	IDEA Part B Data Manager
LEA MOE adjustment amount	September	NDE Fiscal Director
Significant disproportionality	January	IDEA Part B Data Manager
Voluntary/comprehensive CEIS amount	September	NDE Fiscal Director
LEA MOE compliance determination	April	NDE Fiscal Director
Repayment amount	July	NDE Fiscal Director
NDE repayment date	December (following year)	NDE Fiscal Director

NDE Repayment Dates for the EMAPS Submission

Prior to compiling the data, the IDEA Part B Data Manager is responsible for downloading the EMAPS User Guide: IDEA Part B MOE Reduction and CEIS to check for any changes from the prior year.

The Special Education Fiscal Director collects the LEA MOE–specific data elements (adjustment amount, compliance determination, repayment amount and date) and CEIS amount from the online grants management system and provides these data elements to the IDEA Part B Data Manager. NDE offices/staff responsible for the IDEA Part B allocations and general supervision (including LEA determinations and significant disproportionality) provide the other data elements.

Data compilation and preparation are done in April of each year. After compilation, the required LEA MOE data elements are stored in the MOE/ CEIS folder on the internal share drive. These files are to be maintained indefinitely. The IDEA Part B Data Manager is responsible for maintaining these data elements.

After the data have been prepared, the IDEA Part B Data Manager sends this information to the Special Education Fiscal Director to review and approve each element and its interaction.

Prior to submitting the approved data to EMAPS by April 22, the IDEA Part B Data Manager downloads the IDC/ CIFR 618 Data Pre-submission Edit Check Tool - Part B MOE and CEIS spreadsheet to identify potential edit check and/or subtotal errors. Once the data pass the checks, the IDEA Part B Data Manager uploads the data to EMAPS and completes the submission process before the due date (the first Wednesday in May). The IDEA Part B Data Manager then receives an email from EMAPS indicating any errors.

From late July to late August, the IDEA Part B Data Manager and Special Education Fiscal Director corrects any errors as necessary, drafts data notes, and re-uploads the Part B MOE Reduction and CEIS data to EMAPS. When the EMAPS-generated Nebraska MOE and CEIS FFY [20XX SY 20XX-YY] report summarizing the uploaded data no longer has errors, the IDEA Part B Data Manager downloads the final report and reviews any warnings that appear, making edits as needed.

After all edits have been made, the IDEA Part B Data Manager submits the final version to the state Special Education Fiscal Director for approval. After the approval is received, the IDEA Part B Data Manager resubmits the data to EMAPS by the deadline.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.12, 300.28, 300.203, 300.204, 300.205, 300.209, 300.221, 300.226, 300.227, 300.228, and 300.608
- 618 Data Pre-submission Edit Check Tool - Part B MOE and CEIS, IDC and CIFR
- Writing Exemplary Data Notes for Local Educational Agency Maintenance of Effort Reduction Data and Coordinated Early Intervening Services Data, CIFR
- EMAPS User Guide: IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services,
- U.S. Department of Education
- Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Section E, OSERS

10. Process for Training and Communicating with LEAs

LEA MOE Training and Communication

The Special Education Fiscal Director is responsible for training and communicating with LEAs regarding special education fiscal issues, including LEA MOE.

The contacts for LEA MOE at the NDE are the Special Education Fiscal Director and Fiscal Special Education Consultant.

Communications and notifications are sent out to LEAs that include updates and deadlines. Fiscal issues, such as those related to LEA MOE, are included as topics during the annual administrator days prior to each LEA fiscal year and during the NDE's monthly LEA directors' training calls (when appropriate). LEAs are notified of agendas, including fiscal issues when appropriate. The training calendar can be found on the Special Education intranet.

The NDE maintains a section of its online grants management system that is dedicated to special education fiscal issues. The instructions and resources page for special education fiscal issues is updated throughout the year to ensure its accuracy. Detailed instructions for completing the LEA MOE application are included in the online grants management system. LEAs are also able to submit questions directly via the grants management system.

The NDE provides its LEAs with an optional LEA MOE Eligibility and Compliance Calculator to complete each year. The tool aids LEAs in tracking LEA MOE and ensuring compliance. Detailed instructions for completing the LEA MOE Eligibility and Compliance Calculator are posted annually. Instructions are updated to reflect any new guidance provided on LEA MOE.

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.12, 300.28, and 300.203
- NDE Special Education Finance website (<https://www.education.ne.gov/sped/finance/>)
- Maintenance of Effort (MOE) Eligibility Standard Application (<http://ideamoe.education.ne.gov/>)

11. Staff Responsibilities and Timelines for Implementing LEA MOE Requirements

Fiscal Year

Calculations to determine whether an LEA met the LEA MOE eligibility and compliance standards are based on budget and expenditure information for the LEA Fiscal Year (LFY), which operates from September 1 through August 31.

LEA MOE Timelines

Three LEA MOE timelines - Eligibility Standard (table 2), Compliance Standard (table 3), and EMAPS Data Reporting (table 4) - outline activities conducted by the NDE Office of Special Education to implement the LEA MOE requirements.

Eligibility Standard (34 CFR §300.203(a))

Table 2: The NDE Office of Special Education annual timeline and activities for the LEA MOE eligibility standard

Date(s)	Activity	Responsible staff/office
March	NDE IT Programmer requests child count numbers from Data, Research, and Evaluation Team.	DRE (NDE IT Programmer)
May 1- 15	Review and revise (as necessary) materials pertaining to the LEA annual application for IDEA Part B funds and update language on online application.	Special Education Finance Division (Fiscal Special Education Consultant) and DRE (NDE IT Programmer)
May 18	NDE IT Programmer sends compliance application target data and formulas to Special Education Fiscal Director to review file for accuracy and update, repeat as necessary.	Special Education Finance Division (Special Education Fiscal Director) and DRE (NDE IT Programmer)
May 18 – May 30	Special Education Fiscal Director reviews and makes manual adjustments as needed and send updated file to NDE IT Programmer, repeat as necessary. Special Education Fiscal Director maintains adjusted target file to be used as final MOE targets for compliance application.	Special Education Finance Division (Special Education Fiscal Director) and DRE (NDE IT Programmer)
By May 30	NDE IT Programmer uploads current year child count and target data to the MOE eligibility online application.	DRE (NDE IT Programmer)
By May 31	Review MOE eligibility online application to verify for accuracy and test data/ formulas (manual calculations, when necessary).	Special Education Finance Division

		(Special Education Fiscal Director)
One – Two Weeks Prior to Open Date	<p>Notify the LEA superintendents, special education directors, and business managers of all current and future IDEA subgrantees that the Maintenance of Effort (MOE) Eligibility Standard Application for IDEA Part B funds are available on the website on June 1 and the deadline for submission is mid-July.</p> <p>Notifications are posted via: Grants management system bulletin (GMS), NDE Friday Blast (State Special Education Director), Weekly NDE Bulletin (State Special Education Director), and NDE Office of Special Education Monthly Call with district directors (Special Education Fiscal Director).</p>	Special Education Finance Division (Special Education Fiscal Director)
June 1	Maintenance of Effort (MOE) Eligibility Standard Application for IDEA Part B opens on portal.	DRE (NDE IT Programmer)
July 18	<p>Maintenance of Effort (MOE) Eligibility Standard Application for IDEA Part B deadline.</p> <p>NDE IT Programmer snap shot of date of submissions and shares with Special Education Fiscal Director and Fiscal Special Education Consultant.</p>	DRE (NDE IT Programmer)
From June 1-August 1	Conduct initial review of Maintenance of Effort (MOE) Eligibility Standard Application on a rolling basis to determine whether each LEA met the LEA MOE eligibility standard. Proactively contact LEAs that submitted incomplete budget information or submitted budgets that will not meet the eligibility standard unless changed.	Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant)
By June 1	Receive final list of LEAs identified with significant disproportionality (from IDEA Part B Data Manager) that will be ineligible for an LEA MOE adjustment in the upcoming fiscal year.	Special Education Finance Division
By June 1	Receive final list of LEA determinations (from IDEA Part B Monitoring Lead) for the upcoming fiscal year.	Special Education Finance Division

Date(s)	Activity	Responsible staff/office
From August 1 - August 31	Continue to review LEA budgets submitted with the LEA application for the LEA MOE eligibility standard. Conduct a second round of contacts to LEAs whose budgets continue to not meet the eligibility standard.	Special Education Finance and Monitoring Divisions

	Special Education Fiscal Director verifies MOE eligibility met status prior to issuing final approval of LEA IDEA application.	
August 31	Run report of “final” list of LEAs’ status with the LEA MOE eligibility standard. The “final” list is maintained on an excel document by the Special Education Fiscal Director. The budgeted amount and calculation method used (i.e., [local funds only], combination of [state and local funds], [local funds only] on a per capita basis, combination of [state and local funds] on a per capita basis), the last year met by that method, comparison year and comparison amount, and any exceptions/adjustments used or anticipated is saved within the Maintenance of Effort (MOE) Eligibility Standard Application.	Special Education Finance Division (Special Education Fiscal Director)
August 31	Special Education Fiscal Director, Fiscal Special Education Consultant and NDE IT Programmer determine whether to close the application.	Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant) and DRE (NDE IT Programmer)
By September 1	LEAs are notified of eligibility determinations via Maintenance of Effort (MOE) Eligibility Standard Application. For any LEA not meeting the eligibility standard, implement the state’s process under 34 CFR §300.221 by providing the LEA reasonable notice and the opportunity for a hearing. In these cases, follow the timeline outlined in that appeals procedure and update the LEA MOE documentation after a final decision is reached.	Special Education Finance Division (Special Education Fiscal Director), (Special Education Director), and (General Counsel)

Compliance Standard (34 CFR §300.203(b))

Table 3: The NDE Office of Special Education annual timeline and activities for the LEA MOE compliance standard

Date(s)	Activity	Responsible staff/office
December	Review and revise (as necessary) the IDEA Part B MOE School Year for Compliance Standard Application narrative.	DRE (NDE IT Programmer) and Special Education Finance Division (Special Education Fiscal Director), (Special Education Director)

By January 31	AFR Financial data, Grants Management System (GMS) data, target data, 50% adjustment data, and child counts are uploaded into the IDEA Part B MOE School Year for Compliance Standard Application.	DRE (NDE IT Programmer)
February 1 - 14	All updated data is reviewed, and calculations are tested.	Special Education Finance Division (Special Education Fiscal Director)
One – Two Weeks Prior to Open Date	Notify the LEA superintendents, special education directors, and business managers of all current and future IDEA subgrantees that the Maintenance of Effort (MOE) Compliance Standard Application for IDEA Part B funds are available on the website on June 1 and the deadline for submission is mid-July. Notifications are posted via: Grants management system bulletin (GMS), NDE Friday Blast (State Special Education Director), Weekly NDE Bulletin (State Special Education Director), and NDE Office of Special Education Monthly Call with district directors (Special Education Fiscal Director).	Special Education Finance Division (Special Education Fiscal Director)
By June 1	Provide a webinar on the LEA MOE compliance standard for all LEAs. Ensure the webinar covers the four calculation methods, comparison year/subsequent years rule, exceptions, adjustments, consequences of failure, and LEA MOE Compliance Calculator. Record the webinar and post on the NDE website for LEAs to view on demand.	Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant)

Date(s)	Activity	Responsible staff/office
February 15	IDEA Part B MOE School Year for Compliance Standard Application opens on portal.	DRE (NDE IT Programmer)
From February 15- End of April	Conduct initial review of Maintenance of Effort (MOE) Compliance Standard Application on a rolling basis to determine whether each LEA met the LEA MOE compliance standard. Information used in the review process should include the calculation method used, comparison year and comparison amount, and any exceptions or adjustments as necessary. If the LEA is using exceptions or adjustments, review additional documentation to verify the exception or adjustment. Proactively contact and provide intensive technical assistance to LEAs that submitted incomplete budget information or	Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant)

	submitted budgets that will not meet the eligibility standard unless changed to incorporate exceptions and adjustments. Progress and communications are tracked via the online grants management system portal.	
By April 31	<p>Close IDEA Part B MOE School Year for Compliance Standard Application on portal.</p> <p>Continue to provide intensive technical assistance to LEAs who do not meet the eligibility standard. Progress and communications are tracked via the online grants management system portal.</p>	<p>DRE (NDE IT Programmer)</p> <p>Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant)</p>
By mid-July	<p>Compile final list of LEAs' status with the LEA MOE compliance standard. Include the expenditure amount and method used, the last year met by that method, comparison year and comparison amount, any exceptions/adjustments taken, and the repayment amount if the LEA failed MOE. Information is stored in the online grants' management portal.</p>	<p>Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant)</p>
By mid-July	<p>Notify each LEA of the final LEA MOE compliance decision, the amount required to meet the LEA MOE eligibility standard in the next annual application for IDEA Part B funds, and the current year's LEA MOE compliance standard for each method that the NDE has complete information. If an LEA did not meet the compliance standard for any method in the compliance year, include the repayment amount and the specific process and deadline for remitting payment to the NDE.</p>	<p>Special Education Finance Division (Special Education Fiscal Director), (Special Education Director), and NDE Legal Counsel.</p>
From November 16 - February 28	<p>Collect all LEA MOE failure repayment amounts from LEAs. LEAs have the opportunity to pay the amount in full to the NDE or to have it subtracted from future reimbursements. Record all necessary repayment information in hard copy files maintained in the NDE Special Education and Budget Office.</p>	<p>State Budget Office</p>
Mid-December	<p>Submit all LEA MOE failure repayment amounts to the U.S. Department of Education, according to the specified process. Record all necessary repayment information in hard copy files maintained in the NDE Special Education and Budget Office.</p>	<p>Special Education Finance Division (Special Education Fiscal Director), (Special Education Director), and NDE Central Accounting Director.</p>

EDFacts Metadata and Process System (EMAPS) Data Reporting

Table 4: The NDE Office of Special Education annual timeline and activities for EMAPS data reporting

Date(s)	Activity	Responsible staff/office
March	Download and review the updated EMAPS User Guide: IDEA Part B MOE Reduction and CEIS for any changes to the data collection, file format, or business rules.	IDEA Part B Data Manager, Special Education Finance Division (Special Education Fiscal Director) and (Fiscal Special Education Consultant)
From March - April 15	Request necessary LEA MOE data for the reference school year, which is the previous school year from Special Education Fiscal Director and Fiscal Special Education Consultant. Data for each LEA include IDEA Part B 611 and 619 allocations (GMS), LEA determination, LEA MOE adjustment amount, significant disproportionality identification (IDEA Part B Data Manager), voluntary/required CEIS amount (GMS), whether the LEA met the LEA MOE compliance standard (NDE IT Programmer), repayment amounts (NDE IT Programmer), and state repayment dates so the state can report whether money was returned (central accounting).	Special Education Finance Division and IDEA Part B Data Manager, DRE
April 15	Enter required data into the IDEA Data Center (IDC)/CIFR 618 Data Pre-submission Edit Check Tool - Part B MOE and CEIS to ensure data are complete and accurate. Review any data warnings and follow up with NDE and LEA staff as necessary to explain or correct data.	IDEA Part B Data Manager, and Special Education Finance Division (Special Education Fiscal Director)
Last week of April	Populate the EMAPS submission template with data from the IDC/ CIFR 618 Data Pre-submission Edit Check Tool - Part B MOE and CEIS and submit data file. Include any explanations for data warnings in the comment field for each LEA as appropriate. Review reports generated in EMAPS and complete submission process.	Special Education Finance Division and IDEA Part B Data Manager
By the 1st Wednesday in May	Submit EMAPS IDEA Part B MOE Reduction and CEIS data. (Exact submission date is published each year in the EMAPS User Guide: IDEA Part B MOE Reduction and CEIS.)	IDEA Part B Data Manager

By July 31	Determine any corrected data and data notes to EMAPS and the Office of Management and Budget MAX Budget Information System for resubmission.	IDEA Part B Data Manager Special Education Finance Division (as needed)
From Late July - Late August	For the EMAPS IDEA Part B MOE Reduction and CEIS data resubmission period, send any corrected data and data notes to EMAPS and the Office of Management and Budget MAX Budget Information System respectively. (Exact submission dates are published each year in the EMAPS User Guide: IDEA Part B MOE Reduction and CEIS.)	IDEA Part B Data Manager Special Education Finance Division (as needed)
By September 1	Post final data publicly on the NDE public reporting page.	IDEA Part B Data Manager
From September - November	Respond, as necessary, to any inquiries from the U.S. Department of Education, Office of Special Education Programs (OSEP), related to data warnings.	Special Education Director and IDEA Part B Data Manager

Related Resources

- IDEA Regulations (current full text of these regulations can be found at <https://www.ecfr.gov/>): 34 CFR §§300.203, 300.204, 300.205, 300.209, 300.221, 300.226, 300.227, 300.228, and 300.608
- 618 Data Pre-submission Edit Check Tool - Part B MOE and CEIS, IDC and CIFR
- EMAPS User Guide: IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services,
- U.S. Department of Education Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) - Section A, OSERS
- Writing Exemplary Data Notes for LEA MOE Reduction Data and CEIS Data
- ***Add additional internal procedures (Yah's documentation)***