### LOUISIANA DEPARTMENT OF EDUCATION

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### **Federal Fiscal Requirements**

# Maintenance of Effort LASBO March 2023



### • Define Maintenance of Effort Requirements

# • Walk-through of IDEA MOE Confirmation Application in eGMS

### • Q & A



### What are the MOE Requirements?

#### The RULE

- MOE requires local educational agencies (LEAs) to demonstrate that the level of state and local funding remains relatively constant from year to year.
  - LEAs have a <u>required level</u> of expending general fund dollars to maintain eligibility and compliance to receive federal funds.

#### The TESTs:

- 1. ESSA MOE Verification
- 2. IDEA MOE Confirmation
- 3. IDEA MOE Verication

• MOE is completed as an application in eGMS (available in eGMS from March – June 30).

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### LOUISIANA DEPARTMENT OF EDUCATION

# ESSA Maintenance of Effort Requirement



# Maintenance of Effort (MOE) - ESSA Defined



### **ESSA MOE Requirement**

LDOE must determine that either the combined fiscal effort per student or the aggregate expenditure of the LEA from state and local funds for free public education in the LEA for the preceding fiscal year <u>was not less than 90%</u> of the combined fiscal effort or aggregate expenditure for the year before that or second preceding year.

- Verifies that the LEA is eligible to receive all applicable ESSA grant funds.
- A comparison of 2 years of expenditure data from the Annual Financial Report (AFR).
- Must expend at least 90% of the prior year expenditures.
- Can meet requirement in total expenditures or on a per pupil basis.

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# **ESSA MOE Verification**

Failure to Meet ESSA MOE requirement:

□ LDOE reduces the amount of funds allocated under ESSA programs in the exact proportion in which an LEA fails to meet the 90% requirement.

□ An LEA has to fail the ESSA MOE requirement more than once over a five year period before reductions in allocations are made.

□ The LEA may opt to submit a waiver request to USDE requesting to regain the reduced grant funds. (LDOE assists in this effort)

\*There are <u>no exceptions</u> for ESSA MOE compliance





# Maintenance of Effort (MOE) - ESSA Submitting on eGMS



### Gaining access to eGMS?

- Authorize user will log into eGMS.
  - User should have data entry and submission authorities for MOE.
- Check with Security Coordinator for appropriate access.
- User will select <u>GMS Access / Select</u> once signed in



### What does this look like in eGMS?

Access the eGrants Management System





# Make applications available

#### Open LEA Central Data to access MOE Assurances

	Select Fiscal Year: 2023 V		Click to v	iew Funding Summary		
Could						
Central Data	NOTE: Before a new year application will be available, you MUST complete the contact	t information (LEA Central and re	dated program), and agree to assure	ances (Common and related program)	30) 31	
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Summer Designment						



### **Getting to MOE Assurances**

From the GMS Access Select Page
 1. Click Open next to LEA Central Data
 2. Click "Assurances tab"







### **Complete MOE Assurances**

- Select ESSA and IDEA MOE tabs.
- Check box to agree to data.
- Select Legal Entity Agrees button to save.

Application: Cycle:	2022-2023 LEA Central Data - 00- Original Application		Project Period: 10/1/2021 - 6/30/2023	Printer-Frien Click to Return to Sponsior Sel Click to Return to GMS Access Select P Click to Return to Menu List / Sign (
	Contact Information			Assurances
	Common Assurances	Super App Assurances	Competitive Program Assurances	MOE Assurances
	ESSA MOE Asserted	**		IDEA AOE Assurances
ESSA MOE Certifica	ations and Assurances			Click for Isstruction
By checking	g this box, the applicant hereby certifies that he or she has read, under	stood and will comply with the assurances listed below, as applicable	to the program(s) for which funding is requested.	
ESSA Maintenance of or the aggregate exper We certify that the FY We understand that if I	Effert is met when an LEA demonstrates state and local fands ex aditure of state and local funds. 2019-2020 and FV 2020-2021 data represented in the ESSA Maintenance of Effort is not met, the applicable program finds	pended during the first preceding year (FY 2020-2021 ) is a calculations for the FY 2022-2023 ESSA Maintenance of Eff will be reduced by the exact proportion in which our LEA fails to mo	equal to or greater than 90% of state and local funds expended during the second precedin ort Verification are complete and accurate to the best of our knowledge set the 90% requirement.	g year (FY 2019-2020 ), either by the combined fiscal effort per student
The authorized represes	ntative of the applicant certifies that he or she has read, understands, a	nd agrees with the above stated certifications and assurances.		
The assurances were ful	By agreed to on this date:			
These assurances have t	been agreed to by:			
* Each submission of ou	w MOE Verification serves as a re-certification of the expenditures on	d data reported.		



### **Creating MOE**

 Once authorize user selects "Legal Entity Agrees" button to save, return to the GMS Access/Select Page (top right corner of the screen).

> LEA Central Data → Printer-Friendly Click to Return to GMS Access/Select Page Click to Return to Menu List / Sign Out

Scroll down until you see Maintenance of Effort
 Next to ESSA MOE Verification select "Create"



### **Complete MOE Assurances**

#### Create MOE application

Select Fiscal Year: 2023 ¥		Click to view	Funding Summary					
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ESSA MOE Verification		Submissions due by 7/15/2022						Create
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### Start Review and submission process.

- Overview of MOE
- Program Specific tab

Application: Cycle:	2022-2023 ESSA-Ma Original Application	untenance of Effort		Printer-Friend Click to Return to GMS Access Select Pa Click to Return to Menu List / Sign O		
	Oreniew	Program Specific	Subeat	LDE Adjuniments	Page_Lock Control	Application Print
ESSA MOE V	erification Overview					And Shakes
Program:	ESSA MOE Verdication					
Purpose:	LEAs are required to show annually that the receipt of a substantially approvable grant	hey have met the Maintenance of Effort requirements application and the Maintenance of Effort require	ent in order to be eligible for federal grant funds. Ap ment has been met	proval of Maintenance of Effort is part of the business process	a for obligation of federal grant funds; therefore, LEAs may not obl	igate fands until LDOE 11 in
ESSA:	An LEA receiving funds under an applical focal year was not less than 90 percent of of the most recent data available from the	ble program, may receive its full allocation of fun- the combined flucal effort per student or the aggre AFR is used for comparison. If the LEA has com-	is only if the SEA finds that either the combined fisc gate expenditures for the second preceding fiscal ye plied with AFR requirements, then the MOE calculat	al effort per student or the aggregate expenditures of State au 1. The Maintenance of Effort calculation is a direct result of ion is presumed correct	d local funds with respect to the provision of free public education is previously reported Annual Financial Report data submitted by the	in the LEA for the preceding LEAs. Two consecutive years
Legislation and Guidance:	Found in Subpart 2 - Other Provisions Sec	tion 5321 of the ESEA https://www.2.ed.gov/doc	umetti visa ast of 1963 pdf			





### **ESSA DATA**

• Select "Program Specific" to begin reviewing your data.





### **ESSA Calculation of data exported and Pre-populated from AFR**

#### Review data and save page.

	Oversiew	Program Specific	Salvait	LDE Adjustmen		Page_Lock Control	Applicatio
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					AFR EXPENDITURE	AMOUNTS	
	EXPENDITURE DESCRIP	PTION	KPC	AFR COLUMN	FY 2019-2020	FY 2020-2021	
A.	TOTAL ALL EXPENDITUR	13	50400	10 (Total)	42,914,038	45,280,922	
В.	LESS DEBT SERVICE		50850	10 (Total)	2,585,669	2,653,253	
c	LESS FACILITIES CONST	IRUCTION	29960	10 (Total)	5,820,676	3,091,173	
D.	LESS COMMUNITY SERV	VICE	49200	10 (Total)	30,130	22,350	
E	LESS REVENUE FROM F	EDERAL SOURCES	14900	586	1,939,977	2,909,736	
T.	TOTAL EXPENDITURES F	ROM NON FEDERAL SOURCES					
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### **ESSA Annual MOE Verification Tab**

- This page will display pre populated AFR data by KPC.
- Verify data and click save



### **Adjustments to ESSA MOE**

- Possible reason for adjustments:
  - Corrections made to AFR data after it has been submitted
  - Adjustments may have been determined during single audit (Comprehensive Annual Financial Report)
  - If the independent auditor determines through their audit that a reporting error occurred in one of the key punch codes used to calculate MOE, maintain documentation of that error to substantiate adjusting your expenditures for the MOE calculation
- If adjustments are made enter comments and upload supporting documentation

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### **Adjustments to AFR Data**

- Enter adjustment amount
- Enter comment and upload supporting documentation
- Calculate and save page

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MOE Adjustments										Click for Instructions	
E.		1	r 7	AFR EXPENDIT	RE AMOUNTS	AD	ADJUSTED AMOUNTS			ADJUSTED TOTALS	
EXPENDITURE DI	ESCRIPTION	KPC	AFR COLUMN	FY 2019-2020	FY 2020-2021	FY 2019-2020	FY 2020-20	11 F1	2019-2020	FY 2020-2021	
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ADJUSTED MOE R When MOE is not me determining MOE in	EQUBED AMOUNT of in a prior year; the prior year's required amount is used as the base amound for radioguent years			34,730,831							
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Adjustment Justification Comment: (0 of 2000 maximum characters used

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Choose File No file choose

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### **Adjustments to AFR Data**

eation: 2022-2023 ESSA-Mannenance of Effort e: Original Application			Click to R Click	Printer- Click to Return to GMS Access Se Click to Return to Menu List				
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LESS: FACILITIES CONSTRUCTION	49960	10 (Total)	5,820,616	5,091,173			5,820,676	5,091
LESS: COMMUNITY SERVICE	49200	10 (Tetal)	30,130	22,350			30,130	22
LESS: REVENUE FROM FEDERAL SOURCES	14900	346	1,939,977	2,909,736			1,939,977	2,909
TOTAL EXPENDITURES FROM NON FEDERAL SOURCES		-	32,537,506	34,604,410			32,537,596	34,323
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#### Review student counts and save page.













- Once data is verified save the page.
- A "Yes" or "No" will appear in Column H.

Note: The ESSA MOE verification requirement can be met in aggregate of expenditure data or by Fiscal Effort Per Pupil.



#### Select Submit tab.

#### Run consistency check and Submit to LDOE





# **IDEA Maintenance of Effort - Two Tests**





# **IDEA Confirmation and Verification**

Two Separate Tests in eGMS

- Confirmation Compliance standard
  - Compares actual expenditures from most recent AFR submission.
  - Confirms that the LEA has complied with the required level of spending.
- Verification Eligibility standard
  - Compares most recent AFR data to budget data for the upcoming grant year.
  - Verifies that the LEA is eligible to receive IDEA Part B grant funds.

Total expenditures must meet or exceed a prior year amount in both tests.



# **IDEA Confirmation and Verification**

• Four (4) Methods to meet MOE requirements for IDEA:

- 1. State and local total expenditures
- 2. State and local per pupil effort
- 3. Local only fund expenditures
- 4. Local only funds per pupil effort

Only one method is needed for compliance.





# **IDEA MOE Calculations**

#### **Failure to Meet IDEA MOE requirements**

- Confirmation Compliance standard
  - LDOE may seek to recover funds from the LEA's non-federal sources (general fund) in the same amount in which an LEA failed to meet the requirement (not to exceed the grant award amount).
- Verification Eligibility standard
  - The LEA would not be eligible to receive any IDEA Part B grant funds for the budgeted grant year.



\*IDEA MOE does not have a waiver option



### **Most Important for MOE**

Tracking



LEAs should make sure to track expenditures quarterly according to their budget to ensure that the LEA is on track to meet the required spending levels to meet MOE.



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# IDEA Maintenance of Effort (MOE) -Submitting on eGMS





### **How is MOE Submitted for Review?**

MOE is submitted to the LDOE through an application in eGMS

- Two Seperate Applications:
  - IDEA MOE Confirmation
  - IDEA MOE Verification
- Application is open and (available from March June 30).



### What does IDEA MOE look like in eGMS?

First Steps - Access IDEA MOE Applications:

- Log in to eGMS and select GMS Access select (same as ESSA)
- Select <u>appropriate year</u> for application
  - Confirmation same year as most recent AFR submitted; this application should be available to create
  - Verification upcoming grant year starting July 1; this application becomes available when MOE assurance is completed (same as ESSA)



### What does IDEA MOE look like in eGMS?

- Open application to an Overview and then select Program Specific
- IDEA Confirmation will have pre-populated data for 2 years
- IDEA Verification will have pre-populated data for 1 year





### **State and Local Expenditures PG1**

Enter Budgeted expenditures by KPC and save page (MOE Confirmation will have pre-populated data entered already)

pplication: ycle:	2022-2023 IDEA MO Original Application	DE Verification	•	Pro	ject Period: 7/1/20	022 - 6/30/2023	Click to Return to Click to Retur	Printer-Fri GMS Access/Select m to Menu List / Sig
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tate and Local H	Expenditures - KPC 001593	0 through 0026915						Click for Instructions
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					ACTUAL EXPENDITURE AMOUNTS	BUDGETED EXPENDITURE AMOUNTS		
EXPENDITU	RE DESCRIPTION			KPC	FY 2020-2021	FY 2022-2023		
. General Fund	<b>Expenditures for Special E</b>	Education						
A. Special Educa	ation Programs							
1. Special Edi	ucation Programs - Special N	Veeds						
a. Salaries -	Special Education Programs	s - Special Needs						
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### State and Local Expenditure Pg. 1

#### **IDEA MOE Verification**

- Actual Expenditure Amounts First column of data pre-populated from the IDEA MOE Confirmation and/or AFR.
- Budgeted Expenditure Amounts Second column of data requires you to enter upcoming fiscal year <u>budgeted</u> (general fund) special education related expenses.
- This page must be saved to proceed to page 2!

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### **State and Local Expenditures PG2**

Enter Budgeted expenditures by KPC and save page (MOE Confirmation will have pre-populated data entered already)

**L** Believes

pplication: Sycle:	2022-2023 IDEA M Original Application	IOE Verification n			Project Period: 7/1/2	022 - 6/30/2023	Click to Return to G Click to Return t	Printer-Frien MS Access/Select P to Menu List / Sign (
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					AMOUNTS	AMOUNTS		
	EXPENDITURE D	ESCRIPTION	К	PC	FY 2020-2021	FY 2022-2023		
I. Support Serv	ices Programs							
-	Pupil Support	t Services						
	4. Support Of Individual S	pecial Needs Students						
	a. Sali	aries						
1	(1) Supervisor (eg, A	assistive Tech Super)	002	16965	0			
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### **State and Local Expenditures PG2**

Enter comments and upload budget for support and save page (page requirements)

	(a) e acampie y accar e compensation			
	(6) Workmen's Compensation	0044330	0	
	(7) Health Benefits (retirees)	0044340	0	
	(8) Sick Leave Severance Pay	0044350	0	
	(9) Annual Leave Severance Pay	0044360	0	
	(10) Other Employee Benefits	0044370	0	400,000
	SUBTOTAL KPC 0015930 through 0026915		2,912,594	2,913,222
	SUBTOTAL KPC 0026965 through 0044370		264,441	400,000
	GRAND TOTAL Special Education Expenditures		3,177,035	3,313,222
REPOR	NO FEDERAL FUNDS SHOULD BE INCLUDED IN THIS RI.			

Comments. (4 of 2000 maximum characters used)

Please upload supporting information files. Allowable file types are Microsoft Word (.doc/.docx) and Adobe PDF. Files must be less than 10MB (10,000KB) in size and the file name should not include special characters (i.e. #, \$, % etc.). Attempting to upload a file that does not comply with these restrictions will result in errors and loss of unsaved data.

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**Delete Selected Files** 



### **State and Local Fiscal Effort Per Pupil**

#### Totals have carried over and student counts are pre-populated - Save page

cle: Original Application				Project P	eriod: 7/1/2022 - 6/30/2023		Click to Ret Click to	urn to GMS Access/Select Pa Return to Menu List / Sign C
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	3,177,035	3,313,22	2	266	277			



### **State and Local Fiscal Effort Per Pupil**

ation: 2022-2023 IDEA MOE Verification Original Application			Project F	Project Period: 7/1/2022 - 6/30/2023			Printer-Frie Click to Return to GMS Access/Select Click to Return to Menu List / Sign		
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### **State and Local Effort Per Pupil**

- The per pupil calculation is determined by using the total actual expenditures and the total budgeted expenditures and the SER student membership count.
  - A (Total Actual Expenditures)/C (SER Student Membership Count = E (Effort per pupil)
  - B (Total Budgeted Expenditures) /D (SER Student Membership Count) = F (Effort per pupil)
- LEA does not enter any data on this page.
- This page must be saved to proceed!

### L Believes

### Things to know: Important Notes while in eGMS

- 1. Work from one tab to the next; save each page.
- 2. Data from one tab carries forward to the next; save each page.
- 3. Prepare documents for support to be ready for upload; save each page.
- 4. Clicking back to prior page(s) may delete current page data; save each page.
- 5. Anytime data is entered, the page requires comments and an upload for support; save each page.
- 6. Once a document is uploaded and saved, it cannot be removed. Upload new documents and include notes.
- 7. Save documents based on eGMS requirements (i.e. naming with special characters are not allowed auditors will not be able to access the documents)



# IDEA Maintenance of Effort (MOE) -Allowable Exceptions or MOE Flex Option



### **State and Local Exceptions or Flex Option**

Select Yes or No if adding exceptions or opted to use the MOE Flex adjustment option



### **State and Local Exceptions or Flex Option**

- What are the IDEA MOE Allowable Exceptions?
- What is the Flex Option?



 A sub-recipient may reduce its level of expenditures for educating children with disabilities below the fiscal year levels, if the reduction is due to any of the following circumstances..



1. The voluntary departure (by retirement or otherwise) or the departure for just cause of special education and related services personnel.

NOTE: A Reduction in Force (RIF) is not an allowable exception.





Example #1: An employee, paid with general funds, servicing special education students retired in fiscal year 2020-2021 and was replaced by an employee who was paid a lower amount of general funds. The difference between the two salaries and related benefits combined is an allowable exception in fiscal year 2021-2022.

Example #2: An employee, paid with general funds, servicing special education students resigned in 2020-2021 and the position was not filled. The total salary and related benefits for the employee is an allowable exception in fiscal year 2021-2022.



### 2. A decrease in the enrollment of children with disabilities.

Example #1: In fiscal year 2020-2021, a special education only bus route transported 10 IEP students. Seven of the students moved out of the district and the remaining three students were moved to a non-special education bus route. This is a decrease in child count directly related to special education expenditures paid with general funds. The driver's salary and related benefits, the gasoline and other transportation costs for that bus paid with general funds is an allowable exception in fiscal year 2021-2022.





Example #2: A decrease in students requiring speech therapy decreased; therefore, reducing the amount of therapist needed to serve the remaining students. The salaries and related benefits for the speech therapist no longer required





3. The termination of the obligation of the sub recipient 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 sub recipients jurisdiction;
- has reached the age at which the sub recipient is no longer obligated to provide FAPE to the child;
- no longer needs the special education program.



Example: In 2020-2021 a high cost special education student required a personal teacher, personal paraprofessional, personal nurse, therapies, transportation, or contract services necessary for a child with an IEP that is no longer needed due to one of the reasons above



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

Example #1: Over the past few years, a district had a loan for a special education bus which was purchased with general funds. The district made its last payment in fiscal year 2020-2021. Since the district no longer had a special education bus payment in fiscal year 2021-2022, the amount of general funds paid for the special education bus is an allowable exception to MOE in fiscal year 2021-2022.





Example #2: A school purchased and installed an elevator in the school in FY 2020-2021. A one time payment was made in the same year. The total cost of the elevator and installation is an exception in FY 2021-2022.

**NOTE:** These expenses are usually costly expenses over the capital threshold amount of \$5000





### 5. The assumption of cost by the high-cost operated by the SEA.

Example: The district may reduce the MOE amount by the Federal amount of High Cost Services funds revenue received in the corresponding grant year.

NOTE: The <u>State</u> (MFP) portion of High Cost Services is the allowed exception amount.





## **MOE Flex Option**

MOE Flex allows the LEA to use part of the Part B funds to reduce the maintenance of effort requirement amount.

This option is completed during the IDEA application budgeting process in conjunction with Early Intervening Services.

- Must be done with caution because MOE is interconnected with early intervening services.
- The decisions that an LEA makes about the amount of funds that it uses for one purpose affects the amount that it may use for the other.



# **MOE Flex Option - Eligibility**

- The LEA has in increase of IDEA Part B funds from the prior year allocation.
  - Only allowed up to 50% of the increase)
- The LEA "meets requirements" on the LEA's annual determination
- The LEA does not have to set aside funds for Early Intervening Services because the LEA does not have significant disproportionality, and
- The LEA spends the "freed-up" state and/or local money on activities that are authorized under the Elementary and Secondary Education Act





### **Selection of MOE Flex Option**

- 1. Accessed originally in Super App under IDEA under Coordinated Early Intervening Services/Maintenance of Effort
- 2. After EIS requirements are met and <u>if eligible</u> for the flex option, you can identify amounts for MOE reduction.
- 3. The total of EIS and MOE together should not exceed the 15% maximum allowed for EIS.

### Example:

Prior year allocation	\$900,000
Current year allocation	\$1,000,000
Increase	\$100,000
Allowed for MOE (50% of increase)	\$50,000
Max allowed for EIS (15% of current allocation)	\$150,000

### **L** Believes

### **Selection of MOE Flex Option - Super App - IDEA**

Maintenance of Effort Funds Prior Year's Allocation IDEA Part B Allocation - Total Available Increase over last year Maintenance of Effort Funds \$26,147 Maintenance of Effort funds available Local Fiscal Effort funds used for ESEA activities	\$3,335,242 \$3,387,535 \$52,293 \$26,147 0	(50% of increase: \$26,147 )	
Should you decide to use the Maintenance of Effort Funding option, budget the amount elected to use as Maintenance of Effort Funds in Object Code 800 Description of ESEA activities (1750 Character maximum)			



### **Reduce required MOE level with allowable Exceptions or Flex Option**

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### **Reduce required MOE level with allowable Exceptions or Flex Option**

Make appropriate selections. MOE Flex funds will be pre-populated if previously selected during budgeting process. Check box to apply flex funds.

State and Local Exceptions/Flex Option

Do you have eligible Flex Funds to reduce MOE and/or would you like to enter any Exceptions? 
• Yes • No

Do You have eligible Flex Funds to adjust MOE? 💿 Yes 🕓 No

MOE Flex Funds available to apply:

Check this box to apply Flex Funds:

Would you like to enter any Exceptions? • Yes 🕓 No

### **L** Believes

### **Reduce required MOE level with allowable Exceptions or Flex Option**

Review changes in expenditures from prior year to current.

Select appropriate exceptions.

Enter explanation and total amount as a negative number.

Provide supporting documents and save page.

1	surg reduce in level of expenditures for educating children with doublithes below the functional of the reduction is due to any of the following commutances lated below: Select the exception(a) that apply and provide an explanation for the exception all appoint for the exception selected. Anophies as a reduction to expenditures, ensure the enception assessment as a segarive sounder, (i.e42,001). Soving the page will calculate the expenditures total enceptions below.	Upload
	a tolarary departure (by retrement or otherwise) or the departure for just came of special education and related services personnel. NOTE: A Reduction in Force (UP) is not as allocable exception.	
	e ide an explanation and document specific Key Panck Code, for which you will be extering exception amounts in the Enceptions Calculation Page. ([accer] of 1000 mensions characters used) of	
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### IDEA Maintenance of Effort (MOE) -Local Only Fund Calculations



# **Local Only Funds**

The IDEA MOE requirements can be met with the use of local funds separately from state and local funds and on a per pupil basis.

- Local funds used for special education purposes through the general fund
  - LEA should enter actual or budgeted local funds in the local expenditures section in eGMS.
  - LEA may provide a method for reasonably identifying local expenditures





## **Local Only Funds Determination**

- If the above is not an option, LDOE suggests a breakout of state and local revenues to determine a reasonable percentage that is allocable to the local portion of qualifying special education expenditures that have been identified in the general fund.
- From your anticipated/received revenues:
  - a. Local Revenue Total + State Revenue Total = Total State and Local Revenues
  - b. Local Revenue Total / Total State and Local Revenues = Percentage of Local Revenue
  - **C.** Apply this percentage to your state and local budgeted amounts entered in the State and local expenditure section.

NOTE: LDOE can provide a worksheet to assist in this process.



### **Local Only Funds**

#### Select the Local Only Funds tab

Complete in same manner as State and Local tabs





### **MOE Confirmation and Eligibility Status Tab**

The Status Tab identifies if the LEA has met MOE by 1 or more of the allowed methods or options.

- 1. Tracks aggregate and per pupil totals from year to year includes adjustments, exceptions, student counts.
- 2. Status is marked with a YES or NO by audit staff during review.
- 3. LEAs can view page with totals to see increases or decreases in totals
- 4. Compliance is determined using the Subsequent Year Rule a comparison of current year data and data from the last time MOE was met. (Denoted with a YES)
- 5. Consistency Check with notify you if MOE is not met by any of the 4 methods allowed.
- 6. Review data and consider adding exceptions to both state and local and local only sections.

## L Believes

### **Reading the MOE Status Tab**

- 1. Identify the Comparison Year the required level to exceed; noted with a YES
- 2. Use the Subsequent Year Rule (last time MOE was met)

L Believes

Year	S&L	Met	PP	Met	LO	Met	PP	Met	Count
2016	101,000	YES	505	YES	29,290	YES	146	YES	200
2017	121,000	YES	550	YES	35,090	YES	160	YES	220
2018	120,000	NO	558	YES	34,800	NO	162	YES	215
2019	119,000	NO	595	YES	34,510	NO	173	YES	200
2020	107,000	NO	476	NO	31,030	NO	138	NO	225

### **Reading the MOE Status Tab**

#### **IDEA MOE Verification Eligibility Status**

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	Expenditures	Met	Per Pupil	Met	Exceptns	Met	Per Pupil Except	Met	L
2013 - 2014 Exceptions	2,602,111	Yes 🗸	7,586	Yes 🗸				<b></b>	
2014 - 2015 Exceptions	2,571,018	Yes 🗸	7,562	Yes 🗸	2,553,111 -49,000	Yes 🗸	7,443	Yes 🗸	
2015 - 2016 Exceptions	2,496,992	Yes 🗸	7,544	Yes 🗸	2,406,789 -164,229	Yes 🗸	7,079	Yes 🗸	
2016 - 2017 Exceptions	2,519,455	Yes 🗸	7,038	No 🗸	2,436,761 -60,231	Yes 🗸	7,362	No 🗸	
2017 - 2018 Exceptions	2,641,790	Yes 🗸	7,379	Yes 🛩		-		-	
2018 - 2019 Exceptions	2,564,013	No 🗸	7,746	Yes 🗸				<b>~</b>	
2019 - 2020 Exceptions	2,542,962	No 🗸	7,777	Yes 🛩	2,621,102 -20,688	No 🗸	7,684	Yes 🗸	
2020 - 2021 Exceptions	2,538,067	No 🗸	8,404	Yes 🗸		~			
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	Budgeted	Met	Per Pupil	Met	Exceptns	Met	Per Pupil	Met
2022-2023 Exceptions	2,671,451	Yes 🗸	9,610	Yes 🗸		· · ·		~



# **Questions?**



### **MOE Resources**

USDOE

Office of Special Education Programs (OSEP)

**OSEP: Legislation and Policy** 

<u>Q&A: OSEP Memo 15-10 Local Educational Agency (LEA) Maintenance of</u> <u>Effort (MOE) Questions and Answers (July 27, 2015) - Individuals with</u> <u>Disabilities Education Act</u>




#### **MOE Resources**

USDOE <u>ESSA Non Regulatory Guidance Fiscal and Equitable Service 11-21-2016</u> (PDF)







#### LOUISIANA DEPARTMENT OF EDUCATION

# Federal Fiscal Monitoring Audit Review



# **Scope of Fiscal Monitoring**

Consists of three Components:

- 1. Review the current year's internal controls.
- 2. Substantive testing of expended grant funds for each federal program.
- 3. Provide technical assistance as needed.

*Note*: Fiscal monitoring audits start at the end of the current fiscal year (generally May).





# **Subrecipient Fiscal Monitoring Selection**

- Every LEA who receives federal funds through LDOE is subject to be monitored.
- Uniform Grants Guidance (UGG) Part 200, Subpart D, Section 200.331(b)

   Requires a <u>Risk-based assessment</u> for selecting Local Educational Agencies (LEAs) for fiscal monitoring.
- Risk Assessment Factors includes, but is not limited to, data from the following sources:
  - Comprehensive Annual Financial Report (CAFR)
  - Federal grant funding and expenditures
  - Program Monitoring Audits
  - Last year School Systems Financial Services conducted an audit
- New charters will be monitored within the first 3 years of opening.



# **Internal Controls**

Each LEA selected for monitoring must complete the Fiscal Monitoring Internal Controls Questionnaire.

- Self Assessment tool Policies and Procedures
  - Accounting system, budgeting process, grant reimbursement process, personnel (time and effort) review, purchasing, travel, property control, etc.
- LEAs must answer all questions (narrative form).

• LEAs may request technical assistance where needed.



# **Substantive Testing of Federal Grant Funds**

- Random Sample of expenditures from the Reimbursement Requests.
- Review expenditures in all areas (object codes):
  - Salaries, benefits, professional services, purchased property services, other purchased services (travel expenses), materials and supplies, property, and other uses of funds.
- Documentation requirements are outlined in an Audit Instructional.
  - Lists documents that will substantiate federal use of funds.
- Report on findings (Preliminary/Final Report).





## **Documentation Requests**

To substantiate allowable cost, the following documentation may be (requested:

- 1. Payroll
- 2. Cost Certifications
- 3. Purchase Orders
- 4. Invoices
- 5. Checks or similar documents to prove payment
- 6. Contracts
- 7. Service logs



# Accessible in eGMS

Accessible through eGMS for LEAs selected for fiscal monitoring for the current fiscal year as a result of the Fiscal Risk Assessment.

#### You have been granted access to the forms below l

#### Administrative

LEA Central Contacts (2010-2013)

Monitoring Fiscal Monitoring GMS Actions / Select LEA Central Data





### **Fiscal Monitoring Process**

- Audit staff contacts Business Manager for audit Engagements (May - October).
- LEA notified by eGMS email for documentation requests.
- LEA uploads documents to eGMS for auditor review.
- Correspond on audit outcomes; may request additional documentation.
- Report Issued and is accessible through eGMS.



## **Findings and/or Questioned Cost**

- Reports will identify any final findings and/or any questioned cost associated with the findings.
  - LEAs will be allowed to provide additional documentation when findings are identified prior to issuance of the final report.

A copy of this report is sent to the Office of Federal Support for Resolution of findings.



### **Federal Audit Staff Contacts**

FEDAudit@la.gov

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Auditor 3

225-342-0181



