

FY 2010 Directions for Completion of Maintenance of Effort Worksheet

New this year: Totals from the administrative agent's Maintenance of Effort (MOE) form (Lines 30 & 31) must be entered on the administrative agent's eGrant Flow-Through Application. Districts that are members of a joint agreement need only submit their MOE form to the Joint Agreement.

- Line 1 Enter the total number of special education pupils enrolled according to the 12/1 IDEA Count for the fiscal year being reported (for the FY 2010 application use the IDEA Count dated 12/1/07).
- Line 2 Enter the total number of pupils enrolled according to the 10/1 Fall Housing Report for the fiscal year being reported (for the FY 2010 application use the Fall Housing Report dated 10/1/07).
- Lines 3 – 24 Reference the individual function codes in the Annual Financial Report (AFR) for the year being reported and insert those figures respectively. (For the FY 2010 grant application use the figures reported on the AFR for FY 2008.)

Record figures in the "Special Ed" column ONLY if they are solely special education costs. These figures will automatically be placed in the "Total" column. (i.e. – For Function 1200 – all costs are special education costs and therefore, the entire amount is recorded.)

If the function includes costs for services provided to both special education and regular education students, record the amount in the "Regular Ed" column. This number is then divided by the number in Line 2 and multiplied by Line 1 which will reflect the pro-rated amount for special education services in the "Total" column.

In some instances, figures will be reported in both the "Special Ed" and "Regular Ed" columns. This will occur when separate costs are maintained in the general ledger that include specific special education costs as well as a mixed special/regular education cost. For example, transportation costs are recorded on the AFR in total. Therefore, districts will need to access their general ledger, which delineates pure special education transportation costs. However, in the regular education portion, some special education students may also be reported since they are not in need of special transportation.

Example: District A reports a total cost for transportation of \$1,000,000 on the AFR. In reviewing the general ledger, \$400,000 was spent solely for special education. Of the remaining \$600,000, 10% of the students are special education students riding on regular bus routes. Therefore, the total cost reported should be \$460,000.

Line 24 allows a district to include any other function which is not listed in Lines 3-23, but that does provide services for special education students.

Line 25 Total of Lines 3 through 24.

Line 26 Record the amount of funds received for tuition/services from other Local Districts. An amount should be entered for all cooperatives and those districts which provide services to students outside its district. This will avoid the duplicate reporting of expenditures.

Line 27 – 28 Record the amount of IDEA and IDEA Preschool funds received that fiscal year which offset expenses.

Note: All revenue provided from state revenue sources are not included as an offset to cost.

Line 29 Total of Lines 26 through 28.

Line 30 Line 25 minus (-) Line 29. **(The administrative agent must enter this number on the appropriate page of the administrative agent’s eGrant Application.)**

Line 31 Enter the amount of Special Education Net Expenditures from the previous year. **(The administrative agent must enter this number on the appropriate page of the administrative agent’s eGrant Application.)**

Line 32 Line 30 minus (-) Line 31.

If line 32 is positive, the worksheet is complete.

If line 32 is negative, **an explanation must be provided on the appropriate page of the eGrant application.** This explanation must adhere to the “Exceptions to Maintenance of Effort” and “Treatment of Federal Funds” as described in the worksheet. *If rationale does not provide sufficient reason for the decrease in spending for special education services, it may jeopardize the amount of IDEA funds for which a district may apply.*

Special Education Joint Agreements need to complete the Maintenance of Effort Worksheet as well as a composite form. Some cooperatives provide services outside the area of special education which are not to be included in the MOE sheet. In addition, some districts provide services to other districts that then pay tuition to them. The district providing the service would need to subtract the amount received for tuition from its expenditures. The modifications entail the cooperative completing the same individual MOE form as the districts. Consequently, the cooperative form is only a compilation of the cooperative and member district forms.