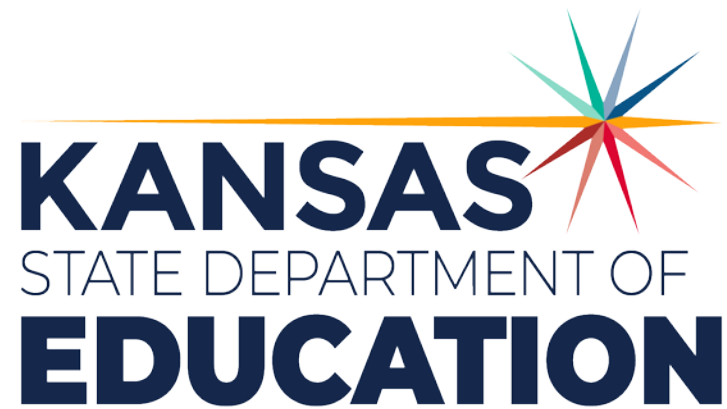




Overview of the Maintenance of Effort & Excess Cost Application

Revised October 2020



Overview of the Maintenance of Effort & Excess Cost Application

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Overview of the Maintenance of Effort & Excess Cost Application

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Overview of the Maintenance of Effort & Excess Cost Application

Registering

The KSDE authenticated applications website may be accessed at:

<https://apps.ksde.gov/authentication/login.aspx>

Prior to accessing the LEA MOE application for the first time, new users will select the “Register” option.



User Login for KSDE Web Applications

Common Authentication Login

User Name:

Password:

[Forgot password?](#)

Need Assistance?

General Help	KN-CLAIM Support	KCCMS or Pathways Support
helpdesk@ksde.org (785) 296-7935	cnwapplications@ksde.org (785) 296-2276	pathwayshelpdesk@ksde.org (785) 296-4908
KESA Support jnobo@ksde.org - Jeannette Nobo dbarnes@ksde.org - David Barnes (785) 296-4948 - Jeannette Nobo (785) 368-7356 - David Barnes		KEEP Support ayates@ksde.org - Ann Yates dbarnes@ksde.org - David Barnes jnobo@ksde.org - Jeannette Nobo (785) 296-5140 - Ann Yates (785) 296-4948 - Jeannette Nobo (785) 368-7356 - David Barnes

New User Registration

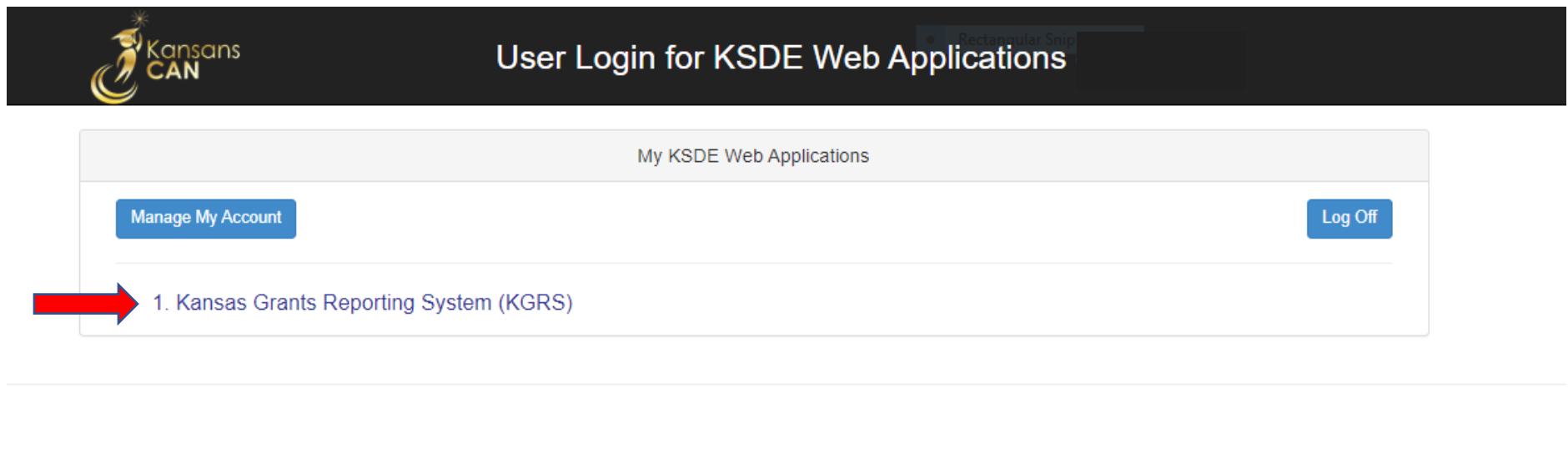
If you have not yet registered to have an individual Username and Password for accessing KSDE web applications, click here to register.

If you need assistance in registering for a new account please visit this link. [New User Registration Help](#)

Special Education and Title Services

Sign-on

Staff responsible for entering data, (whether at the district, interlocal, or coop level), will need to request access by choosing the “Manage My Account” option and selecting “Kansas Grants Reporting System” from the list of choices.



User Login for KSDE Web Applications

My KSDE Web Applications

[Manage My Account](#) [Log Off](#)

1. Kansas Grants Reporting System (KGRS)



Overview of the Maintenance of Effort & Excess Cost Application

Access Application

Once registration is approved, LEA staff will be able to access the Maintenance of Effort and Excess Cost report through the “Kansas Grants Reporting System” application.



DISTRICT HOMEPAGE

Search Options

School Year

2019 - 2020

Data Collection Type

Maintenance of Effort & Excess Cost

Search

Clear

Data Collection Listing			
School Year	Data Collection Type	Status	Action
2019 - 2020	Maintenance of Effort & Excess Cost	Not Yet Submitted	

Page

1 of 1



100▼

Displaying records 1 - 1 of 1

Standalone District

Begin by selecting the school year, data collection type, click search.

- Click the pencil in the action column to open the module.



DISTRICT HOMEPAGE

Search Options	
School Year	2019 - 2020
Data Collection Type	Maintenance of Effort & Excess Cost
Search Clear	

Data Collection Listing			
School Year	Data Collection Type	Status	Action
2019 - 2020	Maintenance of Effort & Excess Cost	Not Yet Submitted	
« « Page 1 of 1 » » ↺ 100▼			
Displaying records 1 - 1 of 1			



Summary Page

- The Summary page displays information helpful for the LEA to track the status of their progress and to check that all of the questions have been answered.
- This page also provides a quick reference for the due date of the collection and the number of days left to complete and submit.

Summary

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort

Excess Cost

Summary Information

The currently active window(s) for the Maintenance of Effort are:

Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left)

Overall **Maintenance of Effort** has been met.

The current status of **Maintenance of Effort** is **Not Yet Submitted**.

Overall **Excess Cost** has been met.

The current status of **Excess Cost** is **Not Yet Submitted**.

Continue

Contact Page

- The contact information tab will auto-populate from the KSDE Directory information.
- Users will not be able to edit the name or email fields.
- The phone number field is optional.

Home > Contact >

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort ▾

Excess Cost ▾

Directory Contact Information	
Director of Special Education	
First Name:	Christy
Last Name:	Weiler
Email:	cweiler@ksde.org
Phone Number:	
Save Save And Continue	

Maintenance of Effort & Excess Costs Drop Down List

The maintenance of effort and excess cost pages have been separated into two modules within the application. Each module will have its own submit button.

See “Appendix A-Understanding Special Education Maintenance of Effort (MOE)” for a deeper explanation of MOE.

Maintenance of Effort:

- Gifted Expenditures
- Special Education Expenditures
- Special Education Revenue and Adjustments
- 50% Reduction Rule and Allowable Exceptions
- Submit to KSDE ***NEW FEATURE***



DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) Assessment Status: Not Yet Submitted

Maintenance of Effort Status: Not Yet Submitted Excess Cost Status: Not Yet Submitted

Summary	Contact	Maintenance of Effort *	Excess Cost *
Directory Contact Information Director of Special Education First Name: Christy Last Name: Weiler Email: cweiler@ksde.org Phone Number:		Gifted Expenditures Special Education Expenditures Special Education Revenue and Adjustments 50% Reduction Rule and Allowable Exceptions Submit to KSDE	

Save Save And Continue

See "Appendix B-Notes on Excess Cost" for a greater explanation of Excess Cost.

Excess Costs

- State and Local
- Federal Funds
- Submit to KSDE ***NEW FEATURE***



Home > Contact >

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted

Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort

Excess Cost

State and Local

Federal Funds

Submit to KSDE

Directory Contact Information

Director of Special Education

First Name: Christy

Last Name: Weiler

Email: cweiler@ksde.org

Phone Number:

Save

Save And Continue

Maintenance of Effort

Gifted Expenditures

Enter actual LEA expenditures for each line item in the center column, and the amount budgeted for the current fiscal year for the column to the right. When complete, click Save and Continue.

Home > Maintenance of Effort > Gifted Expenditures

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted

Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort

Excess Cost



Print Gifted Expenditures



Print Blank Gifted Expenditures

Gifted Expenditures

Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Professional Salaries	\$1,912,861	\$	\$
Paraeducator Salaries	\$22,825	\$	\$
Administrative Salaries	\$11,828	\$	\$
Employee Benefits	\$510,483	\$	\$
Instructional Materials & Equipment from Code 30-Interlocal and districts or Code 78-Cooperative	\$7,133	\$	\$
Transportation from Code 30-Interlocal and districts or Code 78-Cooperative	\$0	\$0	\$0
TOTALS for Year	\$2,465,130	\$0	\$0

Save

Save And Continue



Overview of the Maintenance of Effort & Excess Cost Application

Maintenance of Effort

Special Education Expenditures

District funds expended are pulled from the LEA's budget. If necessary, enter adjustments for each line item in the center column, and the amount budgeted for the current fiscal year for the column to the right. Click Save and Continue.

Home > Maintenance of Effort > Special Education Expenditures

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted

Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort

Excess Cost



Print Special Education Expenditures



Print Blank Special Education Expenditures

Special Education Expenditures

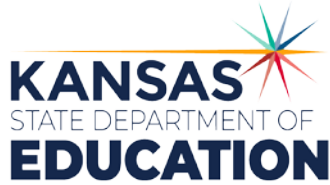
Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
District funds expended for Special Education	\$110,430,222	\$118,055,372	\$131,557,897
Additional Special Ed expenditures from funds other than special ed Code 30 (transportation, equipment, etc.)	\$0	\$0	\$0
Special Ed audit corrections, adjusted upward from CPA audit, if not already included in funds	\$0	\$0	
Special Ed audit corrections, adjusted downward from CPA audit, if not already included in funds	\$0	\$0	
Subtotal of district special ed expenditures	\$110,430,222	\$118,055,372	\$131,557,897

Save

Save And Continue

Maintenance of Effort

Special Education and Title Services



Overview of the Maintenance of Effort & Excess Cost Application

Special Education Revenue and Adjustments

If necessary, adjust federal funding drawdowns to reflect actual encumbered expenditures for each fiscal year. The gifted expenditures are pulled from the gifted page. The LEA can also enter all Part C expenditures, if applicable. LEA's will also complete the budgeted cell for Total State Aid Minus Gifted and Infant Toddler. Click Save and Continue.

Home > Maintenance of Effort > Special Education Revenue and Adjustments

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort

Excess Cost

Print Special Education Revenue and Adjustments

Print Blank Special Education Revenue and Adjustments

Special Education Revenue and Adjustments

Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
All federal funds utilized to support Special Education.	\$15,451,423	\$16,099,422	\$20,000,000
Enter all special education federal revenue included in 2a, but not expended until the following year (VI-B Code 30, Line 55; Other Code 30, Line 65)	\$0	\$0	
Federal funds received in prior year, but expended in the following year.			\$0
Total Federal Funds expended	\$15,451,423	\$16,099,422	\$20,000,000
Total Gifted Expenditures from Gifted Expenditure Report:	\$2,465,130	\$2,551,591	\$2,959,796
ALL Part C expenditures if reported in special ed Code 30	\$225,709	\$	\$275,000
	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Total State Aid Minus Gifted and Infant Toddler.	\$42,662,700	\$48,986,728	\$

Save Save And Continue

Special Education and Title Services

Maintenance of Effort

50% Reduction Rule and Allowable Exceptions

Enter any reductions or exemptions to Maintenance of Effort. If reductions are claimed, complete justification of MOE reduction text box, and upload applicable documentation. *NOTE: As a best practice, all MOE exceptions should be claimed and documented, even if they are not immediately necessary in order to meet MOE for the current fiscal year. KSDE staff will review exception documentation prior to final approval of reduction*

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary Contact Maintenance of Effort Excess Cost

Enter anticipated reductions or exceptions to Maintenance of Effort in the budget column. To claim an exception taken in the previous fiscal year, contact KSDE at cweiler@ksde.org. **Exceptions for the prior year must be entered by KSDE staff.** If reductions are claimed, complete justification of MOE reduction text box, and upload applicable documentation.

50% Rule: If an LEA receives an increase in its IDEA flow-through allocation from one fiscal year to the next, the LEA may reduce its MOE obligations by 50% of the increased amount (34 CFR §300.205 (a)). However, the LEA must use an amount of local funds equal to the reduction to carry out activities that could be supported with funds under the Elementary and Secondary Education Act (ESEA) (34 CFR §300.205(b)). This includes all activities allowed under Title I, Impact Aid, and other ESEA programs.

Other Allowable Exceptions (34 CFR 300.204): Notwithstanding the restriction in § 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

- (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 this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—
 - (1) Has left the jurisdiction of the agency;
 - (2) Has reached the age at which the obligation of the agency to provide RAPE to the child has terminated; or
 - (3) 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 SEA under § 300.704(c). (NOTE THAT KANSAS DOES NOT UTILIZE A FEDERALLY FUNDED "high cost fund")

NOTE: KSDE STAFF WILL REVIEW EXCEPTION DOCUMENTATION PRIOR TO FINAL APPROVAL OF REDUCTION.

[Print 50% Reduction Rule and Allowable Exceptions](#) [Print Blank 50% Reduction Rule and Allowable Exceptions](#)

50% Reduction Rule and Allowable Exceptions

Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Available 50% MOE Reduction Rule based on % of increase in federal funds.	\$0	\$0	\$0
Allowable Exceptions (Per 34 C.F.R. 300.204) Requires Prior Approval by KSDE SES Team	\$1,437,293	\$0	

Save Save And Continue

Maintenance of Effort

Submit

Review entries for errors, and select "Submit to KSDE" once complete.

A new feature added to the new module. When all entries have been completed, the LEA will be given a quick glance on whether they have met/not met maintenance of effort without running a report.

Home > Maintenance of Effort > Submit to KSDE >

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort ▾

Excess Cost ▾



Print Maintenance of Effort



Print Blank Maintenance of Effort

Submit MoE to KSDE

Overall Maintenance of Effort HAS been met.

This district is prepared to justify, from the CPA audit and other records, the figures reported in this LEA Application for Federal Funds.

☒ Yes ☐ No

☒ I certify to the best of my knowledge the information provided is accurate and correct

LEA Comments:

Save

Submit to KSDE



Overview of the Maintenance of Effort & Excess Cost Application

Excess Cost

Excess Cost – State and Local

See “Appendix B – Excess Cost” for a greater explanation of Excess Cost.

Input all secondary expenditures (grades 9-12) by line item. Locate specific code and line items in LEA’s district budget actual expenditures. Elementary expenditure values will be calculated automatically by the system by subtracting the “Secondary Expenditure” value from those values in the “Remaining” column. Click Save and Continue.



Overview of the Maintenance of Effort & Excess Cost Application

Summary

Contact

Maintenance of Effort

Excess Cost

Print Excess Cost - State and Local

Print Blank Excess Cost - State and Local

Excess Cost - State and Local

	Budget Amount	Transfers	Remaining	Secondary Expenditures
General (Code 06, line 175)	\$362,339,358	\$157,796,855	\$204,542,503	\$
Supplemental General (Code 08, line 175)	\$115,271,480	\$73,619,409	\$41,452,071	\$
At Risk (4yr Old) (Code 11, line 175)	\$5,454,219		\$5,454,219	\$
At Risk (Code 13, line 175)	\$94,413,631	\$0	\$94,413,631	\$
Bilingual (Code 14, line 175 less lines 35, 40)	\$14,235,686		\$14,235,686	\$
Virtual School (Code 15, line 175)	\$1,454,206		\$1,454,206	\$
Capital Outlay (Code 16, line 175)	\$39,622,978		\$39,622,978	\$
Driver Training (Code 18, line 175)	\$0		\$0	\$
Food Service (Code 24, line 175)	\$4,553,901		\$4,553,901	\$
Prof. Development (Code 26, line 175)	\$1,575,104		\$1,575,104	\$
Summer School (Code 29, line 175)	\$57,138		\$57,138	\$
Special Education (Code 30, line 175 less lines 55, 60, 65)	\$101,955,950		\$101,955,950	\$
Vocational Education (Code 34, line 175 less lines 115, 125, 130)	\$10,113,056		\$10,113,056	\$
Gifts and Grants (Code 35, line 175)	\$6,946,755		\$6,946,755	\$
Spec. Liability Expense (Code 42, line 175)	\$396,496	\$0	\$396,496	\$
KPERS Sp. Retirement (Code 51, line 175)	\$22,910,636		\$22,910,636	\$
Contingency Reserve (Code 53, line 175)	\$0	\$0	\$0	\$
Textbook and Fees (Code 55, line 175)	\$5,168,138		\$5,168,138	\$
Activity Funds (Code 56, line 175)	\$902,189		\$902,189	\$
Bond & Interest #1 (Code 62, line 100)	\$50,299,613		\$50,299,613	\$
Bond & Interest #2 (Code 63, line 100)	\$0		\$0	\$
No Fund Warrants (Code 66, line 85)	\$0		\$0	\$
Special Assessment (Code 67, line 175)	\$306,169		\$306,169	\$
Totals			\$606,360,439	\$0
All 700s throughout the Budget	\$9,117,272		\$9,117,272	\$

Save

Save And Continue



Overview of the Maintenance of Effort & Excess Cost Application

Excess Cost

Excess Cost – Federal Funds

Input all secondary federal funding (grades 9-12) by line item. Locate specific code and line items in LEA's district budget actual funding and Form 240 drawdowns. Elementary funding values will be calculated automatically by the system by subtracting the "Secondary Expenditures" value from those values in the "Remaining" column. Click Save and Continue.



Overview of the Maintenance of Effort & Excess Cost Application

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary Contact Maintenance of Effort **Excess Cost**

[Print Excess Cost - Federal Funds](#)

[Print Blank Excess Cost - Federal Funds](#)

Excess Cost - Federal Funds

	Budget Amount	Secondary Expenditures
Federal, Total (Code 07, line 175)	\$29,965,506	\$
Bilingual, Bilingual Aid (Code 14, line 35,)	\$0	\$0
Bilingual, Other Federal Aid (Code 14, line 40)	\$0	\$0
Food Service, Child Nutrition Programs (Code 24, line 75)	\$23,139,239	\$
Special Education, Aid Regular (Code 30, line 55)	\$13,570,500	\$
Special Education, Medicaid (Code 30, line 60)	\$2,528,922	\$
Special Education, Other Reserve Grants in Aid (Code 30, line 65)	\$0	\$
Vocational, Regular Aid (Code 34, lines 115,)	\$0	\$
Vocational, Special Project Aid (Code 34, line 125)	\$0	\$
Vocational, Other Federal Aid (Code 34, line 130)	\$0	\$
Total Federal Funds	\$69,204,167	\$0

	Amount from Draw	Secondary Expenditures
IDEA, Part B as Requested from Form 240	\$13,348,000	\$
Title I Draws as Requested from Form 240	\$21,562,140	\$
Title III Draws as requested from Form 240	\$901,351	\$

Save Save And Continue

Excess Cost Submission

Submit

Review entries for errors, and select "Submit to KSDE" once complete.

A new feature added to the new module. When all entries have been completed, the LEA will be given a quick glance on whether they have met/not met excess costs without running a report.

Excess Cost Submit to KSDE

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Not Yet Submitted **Excess Cost Status:** Not Yet Submitted

Summary

Contact

Maintenance of Effort

Excess Cost

Print Excess Cost

Print Blank Excess Cost

Submit Excess Cost to KSDE

Overall Excess Cost HAS been met.

This district is prepared to justify, from the CPA audit and other records, the figures reported in this LEA Application for Federal Funds.

☒ Yes ☐ No

☒ I certify to the best of my knowledge the information provided is accurate and correct

LEA Comments:

Save

Submit to KSDE

Coops and Interlocals

Maintenance of Effort

After logging in as either a coop or an interlocal, the user should select the organization they wish to work with. Click the pencil in the action column to open the module.

DISTRICT HOMEPAGE

Search Options						
School Year	2019 - 2020 ▼					
Data Collection Type	Maintenance of Effort & Excess Cost ▼					
Organization	Select an Organization ▼					
Status	Select an Assessment Status ▼					
Maintenance of Effort Status / Excess Cost Status	Any ▼		Any ▼			
Search Clear						

Data Collection by Organization Listing: Maintenance of Effort						
School Year	Data Collection Type	Organization	Status	Maintenance of Effort Status	Excess Cost Status	Action
2019 - 2020	Maintenance of Effort & Excess Cost	D0415 Hiawatha	Maintenance of Effort Submitted; Excess Cost Not Yet Submitted	Submitted to Coop/Interlocal	Not Yet Submitted	
2019 - 2020	Maintenance of Effort & Excess Cost	D0430 South Brown County	Not Yet Submitted	Not Yet Submitted	Not Yet Submitted	
2019 - 2020	Maintenance of Effort & Excess Cost	D0615 Brown Co KS Special Ed Coop	Not Yet Submitted	Not Yet Submitted	Not Yet Submitted	 

Page 1 of 1 100	Displaying records 1 - 3 of 3
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Overview of the Maintenance of Effort & Excess Cost Application

Coops and Interlocals

Maintenance of Effort

Member District Data

Once a member district has been selected, the user will input funding and expenditure data specific to that district in the same manner as described for a standalone district.

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0415 Hiawatha
Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left) Assessment Status: Maintenance of Effort Submitted; Excess Cost Not Yet Submitted
Maintenance of Effort Status: Submitted to Coop/Interlocal Excess Cost Status: Not Yet Submitted

Summary	Contact	Maintenance of Effort ▾	Excess Cost ▾
Summary Information			
The currently active window(s):			
Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (46 days left)			
Overall Maintenance of Effort has been met.			
The current status of Maintenance of Effort is Submitted to Coop/Interlocal .			
Maintenance of Effort was submitted on 09/30/2020 by Weiler, Christy .			
Overall Excess Cost has not been met.			
The current status of Excess Cost is Not Yet Submitted .			
Continue			



Coops and Interlocals

Maintenance of Effort

Review Member Data

At the coop/interlocal level, administrators may view the submission status of each member district on the homepage. The administrator may “un-submit” a submission if a member district needs to make corrections.

DISTRICT HOMEPAGE

Search Options

School Year

2019 - 2020

Data Collection Type

Maintenance of Effort & Excess Cost

Organization

Select an Organization

Status

Select an Assessment Status

Maintenance of Effort Status / Excess Cost Status

Any

Any

Search

Clear

Data Collection by Organization Listing: Maintenance of Effort

School Year	Data Collection Type	Organization	Status	Maintenance of Effort Status	Excess Cost Status	Action
2019 - 2020	Maintenance of Effort & Excess Cost	D0415 Hiawatha	Maintenance of Effort Submitted; Excess Cost Not Yet Submitted	Submitted to Coop/Interlocal	Not Yet Submitted	
2019 - 2020	Maintenance of Effort & Excess Cost	D0430 South Brown County	Not Yet Submitted	Not Yet Submitted	Not Yet Submitted	
2019 - 2020	Maintenance of Effort & Excess Cost	D0615 Brown Co KS Special Ed Coop	Not Yet Submitted	Not Yet Submitted	Not Yet Submitted	

Page

1

of 1

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Displaying records 1 - 3 of 3



Coops and Interlocals

Maintenance of Effort

Coop and Interlocal Level Data – Summary Page

Once all member district data has been submitted, coop and interlocal data may be entered.

Summary >

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left)

Assessment Status: Not Yet Submitted

Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Summary

Contact

Coop/Interlocal Maintenance of Effort

Coop/Interlocal Excess Cost

District Maintenance of Effort

District Excess Cost

Summary Information

The currently active window(s) for the Maintenance of Effort are:

Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left)

Overall **Maintenance of Effort** has not been met.

The current status of **Maintenance of Effort** is **Not Yet Submitted**.

Overall **Excess Cost** has been met.

The current status of **Excess Cost** is **Not Yet Submitted**.

Continue



Coops and Interlocals

Maintenance of Effort

Coop and Interlocal Level Data – Gifted

Enter actual LEA expenditures for each line item in the center column, and the amount budgeted for the current fiscal year for the column to the right. When complete, click Save and Continue.

[Maintenance of Effort](#) > [Gifted Expenditures](#)

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop
Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left) **Assessment Status:** Not Yet Submitted
Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted **Excess Cost Status:** Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

[Summary](#)

[Contact](#)

[Coop/Interlocal Maintenance of Effort](#)

[Coop/Interlocal Excess Cost](#)

[District Maintenance of Effort](#)

[District Excess Cost](#)



[Print Gifted Expenditures](#)



[Print Blank Gifted Expenditures](#)

Gifted Expenditures			
Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Professional Salaries	\$98,861	\$	\$0
Paraeducator Salaries	\$0	\$0	\$0
Administrative Salaries	\$1,315	\$0	\$
Employee Benefits	\$14,229	\$0	\$0
Instructional Materials & Equipment from Code 30-Interlocal and districts or Code 78-Cooperative	\$364	\$0	\$0
Transportation from Code 30-Interlocal and districts or Code 78-Cooperative	\$162	\$0	\$0
TOTALS for Year	\$114,931	\$0	\$0
Save Save And Continue			



Coops and Interlocals

Maintenance of Effort

Coop and Interlocal Level Data – Special Education Expenditures

LEA funds expended are pulled from the LEA's budget. **Member district funds are transferred from their reports to this page.** If necessary, enter adjustments for each line item in the center column, and the amount budgeted for the current fiscal year for the column to the right. Click Save and Continue.

Home > Maintenance of Effort > Special Education Expenditures

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop
 Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left)
 Assessment Status: Not Yet Submitted
 Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted
 Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Summary Contact Coop/Interlocal Maintenance of Effort Coop/Interlocal Excess Cost District Maintenance of Effort District Excess Cost

Print Special Education Expenditures Print Blank Special Education Expenditures

Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Coop/Interlocal Special Ed Fund Expenditures Code 30 or 78; Line 175	\$3,098,466	\$3,512,750	
Interlocal Only: Professional development expenses reported in Code 26. (Include only expenditures for special education. Service Centers should include only if the special ed staff for which expenditures were made are directly hired by the service center.)	\$5,192	\$	\$400
District Special Education expenditures from district worksheets line 1e	\$728	\$1,229	\$657,618
Special Education audit corrections adjusted upward from CPA audit if not already included in budget		\$	
Special Education audit corrections adjusted downward from CPA audit if not already included in budget	\$0	\$	
Subtotal coop/interlocal special education expenditures	\$3,104,386	\$3,513,979	\$658,018

Save Save And Continue



Coops and Interlocals

Maintenance of Effort

Coop and Interlocal Level Data – Special Education Revenue Adjustments

If necessary, adjust federal funding drawdowns to reflect actual encumbered expenditures for each fiscal year. The gifted expenditures from the coop/interlocal and member districts are pulled from the respective gifted pages. The LEA will enter all Part C expenditures, if applicable. LEA's will then complete the budgeted cell for Total State Aid Minus Gifted and Infant Toddler. Click Save and Continue.

Home > Maintenance of Effort > Special Education Revenue and Adjustments

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop
Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left)
Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted
Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Assessment Status: Not Yet Submitted

Summary Contact Coop/Interlocal Maintenance of Effort Coop/Interlocal Excess Cost District Maintenance of Effort District Excess Cost

Print Special Education Revenue and Adjustments Print Blank Special Education Revenue and Adjustments

Special Education Revenue and Adjustments

Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
All federal funds utilized to support Special Education.	\$477,401	\$521,556	
Coop/interlocal enters all federal funds received, but not expended until the following year (VI-B Code 30/78, Line 55; Other Code 30/78, Line 65)	\$0	\$	
Federal funds received in prior year, but expended in the following year.			\$
Total Federal Funds expended	\$477,401	\$521,556	\$0
Gifted Expenditures from Cooperative/Interlocal and/or District Gifted Expenditure Reports	\$129,077	\$10,876	\$20,018
All Part C Expenditures if reported in Code 30 or 78	\$0	\$	\$345
	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Total State Aid Minus Gifted and Infant Toddler.	\$1,536,890	\$1,700,853	\$50

Save Save And Continue



Coops and Interlocals

Maintenance of Effort

Coop and Interlocal Level Data – 50% Reduction and Allowable Exceptions

Enter any reductions or exemptions to Maintenance of Effort. If reductions are claimed, complete justification of MOE reduction text box, and upload applicable documentation. *NOTE: As a best practice, all MOE exceptions should be claimed and documented, even if they are not immediately necessary in order to meet MOE for the current fiscal year. KSDE staff will review exception documentation prior to final approval of reduction.*

☰ Maintenance of Effort > 50% Reduction Rule and Allowable Exceptions

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop
Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left) Assessment Status: Not Yet Submitted
Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Summary Contact Coop/Interlocal Maintenance of Effort Coop/Interlocal Excess Cost District Maintenance of Effort District Excess Cost

Enter anticipated reductions or exceptions to Maintenance of Effort in the budget column. To claim an exception taken in the previous fiscal year, contact KSDE at cweiler@ksde.org. Exceptions for the prior year must be entered by KSDE staff. If reductions are claimed, complete justification of MOE reduction text box, and upload applicable documentation.

50% Rule: If an LEA receives an increase in its IDEA flow-through allocation from one fiscal year to the next, the LEA may reduce its MOE obligations by 50% of the increased amount (34 CFR §300.205 (a)). However, the LEA must use an amount of local funds equal to the reduction to carry out activities that could be supported with funds under the *Elementary and Secondary Education Act (ESEA)* (34 CFR §300.205(b)). This includes all activities allowed under Title I, Impact Aid, and other ESEA programs.

Other Allowable Exceptions (34 CFR 300.204): Notwithstanding the restriction in § 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

- (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 this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—
 - (1) Has left the jurisdiction of the agency;
 - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - (3) 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 SEA under § 300.704(c). (NOTE THAT KANSAS DOES NOT UTILIZE A FEDERALLY FUNDED "high cost fund")

NOTE: KSDE STAFF WILL REVIEW EXCEPTION DOCUMENTATION PRIOR TO FINAL APPROVAL OF REDUCTION.

🖨️ [Print 50% Reduction Rule and Allowable Exceptions](#) 🖨️ [Print Blank 50% Reduction Rule and Allowable Exceptions](#)

50% Reduction Rule and Allowable Exceptions

Accounting Codes (Use whole Dollar Amounts)	2017-2018 Actual	2018-2019 Actual	2019-2020 Budgeted
Available 50% MOE Reduction Rule based on % of increase in federal funds.	\$0	\$0	\$250
Allowable Exceptions (Per 34 C.F.R. 300.204) Requires Prior Approval by KSDE SES Team	\$274,017	\$	

Save Save And Continue



Coops and Interlocals

Maintenance of Effort

Submit

Review entries for errors, check member district submissions and select "Submit to KSDE" once complete.

A new feature added to the new module. When all entries have been completed, the LEA will be given a quick glance on whether they have met/not met maintenance of effort without running a report.

Home > Maintenance of Effort > Submit to KSDE

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left)

Assessment Status: Not Yet Submitted

Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Summary

Contact

Coop/Interlocal Maintenance of Effort

Coop/Interlocal Excess Cost

District Maintenance of Effort

District Excess Cost

Submit MoE to KSDE

Overall Maintenance of Effort HAS NOT been met.

This district is prepared to justify, from the CPA audit and other records, the figures reported in this LEA Application for Federal Funds.

☒ Yes ☐ No

☒ I certify to the best of my knowledge the information provided is accurate and correct

LEA Comments:

None

Save



Coops and Interlocals Excess Costs

Coop and Interlocal Level Data – Excess Costs

Input all secondary state and local and federal funding (grades 9-12) by line item. Locate specific code and line items in LEA's district budget actual funding and Form 240 drawdowns. Elementary funding values will be calculated automatically by the system by subtracting the "Secondary Expenditures" value from those values in the "Remaining" column. Click Save and Continue.

Home > Excess Cost > Excess Costs >

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

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Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Summary Contact Coop/Interlocal Maintenance of Effort Coop/Interlocal Excess Cost District Maintenance of Effort District Excess Cost

Print Excess Cost - Federal Funds Print Blank Excess Cost - Federal Funds

State and Local Funds				
	Budget Amount	Transfers	Remaining	Secondary Expenditures
Spec Ed Coop (Code 78, line 175 less lines 55, 60, 65)			\$0	\$0

Federal Funds		
	Budget Amount	Secondary Expenditures
Special Ed Coop (Code 78, lines 55)		\$0
Special Ed Coop (Code 78, lines 60)		\$0
Special Ed Coop (Code 78, lines 65)		\$0

IDEA, Part B and ESEA Title I & III		
	Amount from Draw	Secondary Expenditures
IDEA, Part B as Requested from Form 240	\$410,462	\$0

Save Save And Continue

Special Education and Title Services



Coops and Interlocals Excess Costs

Coop and Interlocal Level Data – Submit

Once all member and interlocal/coop data has been entered and reviewed, the director may submit the report to KSDE. *A new feature added to the new module. When all entries have been completed, the LEA will be given a quick glance on whether they have met/not met excess cost without running a report.*

[Home](#) > [Excess Cost](#) > [Submit to KSDE](#)

DATA COLLECTION: MAINTENANCE OF EFFORT & EXCESS COST 2019 - 2020

Summary:

Organization: D0615 Brown Co KS Special Ed Coop

Current Window(s): Maintenance of Effort & Excess Cost Data Collection Window: 10/01/2020 - 12/04/2020 (45 days left)

Assessment Status: Not Yet Submitted

Maintenance of Effort Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

Excess Cost Status: Coop/Interlocal: Not Yet Submitted; District: Not Yet Submitted

[Summary](#)

[Contact](#)

[Coop/Interlocal Maintenance of Effort](#)

[Coop/Interlocal Excess Cost](#)

[District Maintenance of Effort](#)

[District Excess Cost](#)

Submit Excess Cost to KSDE

Overall Excess Cost HAS been met.

This district is prepared to justify, from the CPA audit and other records, the figures reported in this LEA Application for Federal Funds.

☐ Yes ☐ No

☐ I certify to the best of my knowledge the information provided is accurate and correct

LEA Comments:

Save

Appendix A

Understanding Special Education Maintenance of Effort (MOE)

What is meant by “Maintenance of Effort”?

The term “Maintenance of Effort,” often shortened to “MOE,” refers to the requirement placed upon many federally funded grant programs that the State Education Agency (SEA) and Local Education Agencies (LEA) demonstrate that the level of state funding and the level of local expenditures remain at least the same or more than the previous year. Failure to meet MOE requirements may result in corrective action, a process described toward the end of this summary.

The rules regulating MOE differ depending on the federal program requiring the effort. Some grant programs do not require MOE, whereas some grant programs such as *IDEA* have very specific rules documented in the federal regulations.

MOE and the Part B Individuals with Disabilities Education Act (*IDEA*)

Part B of the *IDEA*, which includes the language regarding *IDEA* funding allocations to the SEA and LEAs, includes MOE provisions applicable separately at both the state and local levels.

At the state level, Part B prohibits a state from reducing state financial support for special education and related services for children with disabilities below the amount of that support for the preceding fiscal year (34 CFR §300.163). In Kansas, we call this state financial support “special education categorical aid.” Each year, the Kansas legislature determines the amount of state special education funding designed to supplement the local special education expenses. This is not federal funding, but

rather an appropriation made in Kansas's state budget. To meet the *IDEA* MOE state-level expectation, Kansas must continue to fund special education at the same level or more every year.

At the local level, as part of the MOE requirement and to be eligible the following year for federal *IDEA* funds, LEAs must budget the same amount for special education as it expended in the previous fiscal year. Provisions within the federal *IDEA* regulations assist LEAs in meeting MOE from one year to the next.

The most significant of these provisions is often referred to as the 50% Reduction Rule. In the case of the 50% Reduction Rule, if an LEA receives an increase in its *IDEA* flow through allocation from one fiscal year to the next, the LEA may reduce its MOE obligations by 50% of the increased amount (34 CFR §300.205 (a)). However, the LEA must use an amount of local funds equal to the reduction to carry out activities that could be supported with funds under the *Elementary and Secondary Education Act* (*ESEA*) (34 CFR §300.205(b)). This includes any activities allowed under Title I, Impact Aid, and other *ESEA* programs.

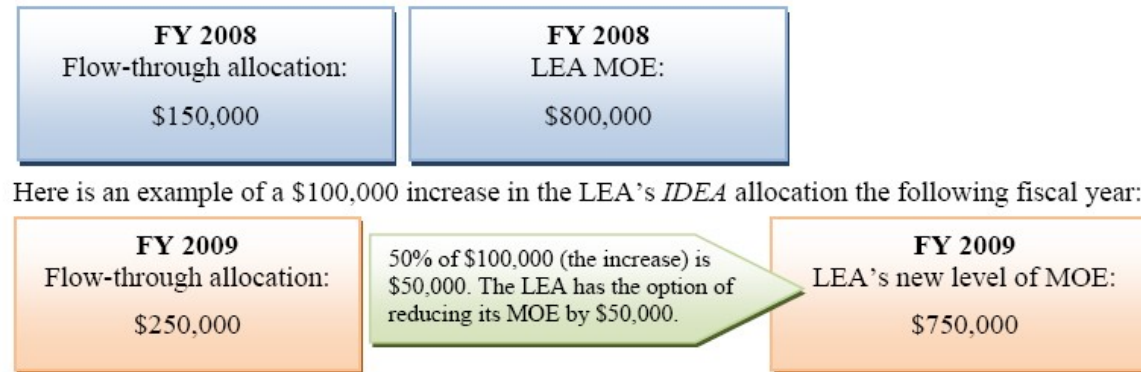
In order for KSDE to ensure local funds are expended equal to the Reduction, beginning in FY11, if an LEA applies the 50% Reduction Rule when completing the Special Education Maintenance of Effort online worksheet, the LEA will be required to report on actual local expenditures that support *ESEA* activities up to the Reduction claimed. For example, an LEA may claim local expenditures reported within "Code 11 and/or 13" of the School Finance Budget.

LEAs that take advantage of this opportunity must report on actual local expenditures incurred during the FY10 fiscal year as reported in the FY11 School Finance Budget.

If an LEA chooses to utilize the 50% Reduction Rule and reduce its MOE obligations, the LEA will maintain the new reduced MOE amount in subsequent years, until such time that an LEA increases the amount expended for special education services.

Example:

Sample base year that includes a \$150,000 federal allocation with a district's MOE obligation of \$800,000: *(Districts can meet MOE on either local or state and local combined)*



Other exceptions to lowering MOE (local/state costs not charged to a Federal grant) from one fiscal year to the next as provided by the law include: (34 CFR §300.204)

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

EXAMPLE: A special education teacher retires, and the salary and fringe of this long-term and experienced teacher is \$90,000. The LEA would be allowed to reduce their MOE obligation by \$90,000. (A Reduction in Force (RIF) is not considered an allowable exception.)

EXAMPLE: A special education teacher resigns, and the salary and fringe of this long-term and experienced teacher is \$70,000. The LEA hires a replacement of this position at a lower salary rate at \$60,000, the LEA would be allowed to reduce their MOE obligation by the difference of \$10,000.

2. A decrease in the enrollment of children with disabilities. (KSDE calculates the expenditures per pupil within the MOE worksheet)

2008 Spec. Ed. Enrollment: 45	2008 MOE: \$100,000	2008 Per Pupil Cost: \$2,222 (100,000 / 45)	Example Base Year
2009 Spec. Ed. Enrollment: 40	2009 MOE: \$95,000	2009 Per Pupil Cost: \$2,375 (95,000 / 40)	Acceptable reduction of MOE: • Decrease in special education student enrollment from 2008 • <u>AND</u> per pupil cost was maintained
2009 Spec. Ed. Enrollment: 40	2009 MOE: \$75,000	2009 Per Pupil Cost: \$1,875 (75,000 / 40)	Unacceptable reduction of MOE: • Decrease in special education student enrollment from 2008 • Per pupil cost was <u>NOT</u> maintained

EXAMPLE: An LEA experiences a drop-in enrollment of children with disabilities; however, the per pupil cost for a special education student meets or exceeds the per pupil cost spent per special education student the previous year. If the number of children with disabilities decreases, and the amount spent per special education student also decreases below the previous year's amount, then MOE *cannot be reduced*.

3. A child with a disability that requires an exceptionally costly program either leaves the district, ages out, or no longer needs the special education program.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of a vehicle used for special education transportation.

LEAs Restricted from Reducing Maintenance of Effort

There are provisions of the *IDEA* that limit whether an LEA may reduce local effort. Under IDEA section 616(f), if the SEA determines that an LEA is not meeting the requirements of Part B, including meeting targets in the [State's Performance Plan](#) (SPP), the SEA *must* prohibit that LEA from reducing its MOE. Therefore, if an LEA does not receive a Level of Determination of "Meets Requirements," the LEA cannot reduce its MOE, regardless of the 50% Reduction Rule.

LEAs that have been identified as having [significant disproportionality](#) are also restricted from reducing MOE. An LEA has significant disproportionality if identified as having a disproportionate representation of racial and ethnic groups in special education as a result of inappropriate identification which is determined to be significant (above 4.0). LEAs in Kansas identified as having significant disproportionality are formally notified by the KSDE and must carry out activities to address the issue.

MOE and Coordinated Early Intervening Services

IDEA 2004 contains a provision at 20 U.S.C. 1413 (f), which permits LEAs to use up to 15 percent of their Part B funds for any fiscal year to develop and implement Coordinated Early Intervening Services (CEIS).

Coordinated Early Intervening Services are intended for students who have not been identified as students with disabilities under *IDEA* but who are determined to need additional academic and behavioral supports to succeed in general education.

IDEA 2004 requires LEAs identified for significant disproportionality to reserve and expend 15% of its Part B allocation on CEIS activities in the year following notification.

IDEA Regulations state that any *IDEA* dollars that are expended towards CEIS activities must be deducted from the amount an LEA could have reduced their MOE through the 50% Reduction Rule (34 CFR §300.205(d)).

Examples of MOE reductions due to the 50% Reduction Rule with CEIS budgets:

LEA not identified with significant disproportionality (optional use of CEIS funding)	FY 2008 Allocation: \$900,000	FY 2009 Allocation: \$1,000,000 Increase of: \$100,000	Max CEIS Allowed: \$150,000 (15% of allocation)	Max MOE Reduction: \$50,000 (50% of increase)
Scenario 1:	FY 2009 Allocation: \$1,000,000	CEIS Budgeted: \$10,000	Subtract \$10,000 from max MOE	Allowed MOE Reduction: \$40,000
Scenario 2:	FY 2009 Allocation: \$1,000,000	CEIS Budgeted: \$40,000	Subtract \$40,000 from max MOE	Allowed MOE Reduction: \$10,000
Scenario 3:	FY 2009 Allocation: \$1,000,000	CEIS Budgeted: \$50,000	Subtract \$50,000 from max MOE	Allowed MOE Reduction: \$0
<u>LEA identified</u> with significant disproportionality (required use of CEIS funding)	FY 2008 Allocation: \$900,000	FY 2009 Allocation: \$1,000,000 Increase of: \$100,000	CEIS Required: \$150,000 (15% of allocation)	LEAs identified as significantly disproportionate may not reduce MOE level
ONLY Scenario:	FY 2009 Allocation: \$1,000,000	CEIS Budgeted: \$150,000	LEA may not reduce MOE	Allowed MOE Reduction: \$0

KSDE Maintenance of Effort Processes

KSDE determines whether or not an LEA has met the requirements of MOE for *IDEA* by reviewing submitted LEA School Finance budget reports, annual reports, and other data collected by KSDE. The timeline for this process is:

-

October-December – LEAs and districts verify Special Education MOE data within the MOE Application and submit by December 1 each year.

-

December-January KSDE verifies LEA submissions and approves the MOE Application for districts meeting MOE.

-

January–May Districts not meeting MOE – Final Review – Notification sent to districts not meeting MOE

June – Within 30 days of Notification, districts not meeting MOE must return funds to the U.S. Department of Education.

LEAs are required to follow Kansas Statutes and Regulations and utilize the Kansas Accounting Handbook for Unified School Districts. LEAs must account for special education expenditures and revenue within “Code 30 or 78.” Each allocation received must be tracked separately to account for all expenditures.

Each year, budget information is submitted by LEAs to the KSDE School Finance Team, which is used to generate each LEA’s special education MOE that compare actual special education expenditures from the LEA’s previous year’s actual special education expenditures. **LEAs may meet the MOE requirement on any four (4) methods of a combination of state and local funds, a combination of state and local funds per capita, local funds only or local funds per capita.**

If MOE is Not Met Prior to Submission:

If MOE is not met prior to submission, the LEA should carefully review financial data within the MOE application to determine if the amount of actual expenditures are correct.

If necessary, LEA's may submit budget revisions to actual expenditures reported to the School Finance Team. In many instances this will result in meeting MOE. If the expenditures are correct and MOE is not met, LEAs are encouraged to submit justification if one or more of the exceptions under CFR §300.204 apply. If MOE is not met, LEA's can upload documentation as justification for the exceptions being claimed. Please be sure to include with the justifications, the actual dollar amounts for each exception claimed.

If MOE is Not Met After Submission:

If KSDE determines that one of the MOE exceptions claimed by the district is not an allowable exception addressed in the Regulations (CFR §300.204), KSDE will contact the LEA and provide technical assistance as necessary to verify data and identify allowable exceptions.

If an LEA still cannot meet the MOE requirement after consultation with KSDE, the LEA is required to repay to the U.S. Department of Education using local funds, the difference from one year to the next of actual special education expenditures.

The following is an example of the reduction of an LEA's MOE and the repayment that must be made to the U.S. Department of Education.

2008-09 Special Education MOE	2009-10 Special Education MOE	Required Repayment
\$1,334,220	\$1,319,225	\$14,995

Allowable Exceptions to Meeting MOE

When reducing local maintenance of effort for special education, LEAs may utilize any of the following options available:

- The voluntary departure or departure for just cause of special education personnel.
- Decrease in enrollment of children w/ disabilities.
- A “high cost” child moves out of the district, ages out, or no longer needs the program.
- The purchase of costly capital, such as a special education bus, is paid out.

In addition to the 50% Reduction Rule, all exceptions listed above may be utilized (if allowable) for the reduction of MOE. For example, an LEA is able to reduce its MOE by \$100,000 through the 50% Reduction Rule, and an additional \$20,000 due to a high cost child moving out of the district, for a total MOE reduction of \$120,000.

Appendix B

Notes on Excess Cost

WHAT IS EXCESS COST?

Excess Cost is a long-standing IDEA requirement that determines the average annual per-pupil expenditure by deducting all special education expenditures from the district's total expenditures, and is slated to become part of the A-133 audits, the annual CPA audits. Changes to the Excess Cost calculation method previously used in Kansas are necessary to best align with federal regulations. To ensure LEAs meet the requirements and are prepared for the impending audits, KSDE altered the Excess Cost calculation to match the specified format and include the mandatory separate calculation between secondary and elementary.

The Excess Cost calculation is designed to calculate the average annual per-student expenditure, which multiplied by the number of students with disabilities represents the amount the LEA is to spend before drawing VI-B money. The format and presentation of the Excess Cost worksheet reflects the IDEA requirements.

WHO SHOULD PROVIDE INPUT ON THE EXCESS COST WORKSHEET?

As a large portion of Excess Cost deals with the LEA's general budget, special education directors are advised to enlist the help of staff who are familiar with the LEA's budget. Such staff may include business managers, board clerks, or superintendents. Special education directors will need to identify the secondary specific expenditures of the "IDEA VI-B funds" line item along with a portion of the "Federal Funds" and "State and Local Special Education Expenditure" line items.

WHO COMPLETES THE LEA EXCESS COST WORKSHEET?

The worksheet entitled “LEA” is to be completed by the fiscal entity responsible for requesting and receiving Title VIB funds, which includes complying with all applicable federal requirements. LEAs include stand-alone districts, Coops, or Interlocals. Member districts of Coops and Interlocals will complete the Excel file titled “Excess Cost Worksheet Member District.”

WHAT IS THE ROLE OF THE SPECIAL ED DIRECTOR IN THIS PROCESS?

The overall role of the special education director in this process is to coordinate the completion of the excess cost application by the appropriate staff who can answer the general education expenditure line items, complete the special education expenditure line items, review the completed report data for completeness and general accuracy, and submit the completed report to KSDE via the authenticated website.

Directors of Coops and Interlocals have a slightly more involved role. Coop/Interlocal directors will need to coordinate the completion of the Excess Cost - Member District portions of the authenticated application with the appropriate personnel of their member districts. Once the member district portions have been received from the member districts, directors will need to finalize the report by entering coop/interlocal level expenditure data.

WHY ARE THERE DIFFERENCES BETWEEN THE LEA AND MEMBER DISTRICT SECTIONS?

IDEA expenditures are not included as they are only applicable to the LEA. Child count numbers and the excess cost calculation per pupil was omitted from the member district section because the application is intended to only report the general expenditures of the member districts to the special education director in calculating excess cost and not to determine a member district's excess cost amount. Excess cost is not determined at the member district level because member districts are not ultimately responsible for requesting and receiving Title VIB funds.

WHY & HOW DO INTERLOCALS ENTER DATA AS BOTH A MEMBER DISTRICT AND LEA?

The Interlocal itself must complete and submit member district section as the Interlocal is a separate component of the LEA and has specific expenditures that must be accounted.

This is a good time to reiterate the Interlocal data that appear on the Member District section only represents the expenditures of the Interlocal itself. The data that appear on the Interlocal Level represents the entire LEA which comprises the Interlocal and all its member districts.

HOW WERE THE LINE ITEMS IN THE EXCESS COST WORKSHEET DETERMINED?

This table identifies the various data used to determine each line item in Excess Cost application.

Excess cost line item	Calculation of figure from published district budget
-----------------------	--

Total Expenditures State & Local	Total of listed Codes less transfers and reimbursements:	
	Code	Line
	06	175
	08	175
	11	175
	13	175
	14	175
	15	175
	16	175
	18	175
	24	175
	26	175
	29	175
	30*	175
	34	175
	35	175
	42	175
	51	175
	53	175
	55	175
	56	175
	62	100
	63	100
	66	85
	67	175

Special Education and Title Services

	78**	175
Subtract transfers and reimbursements from the total of the above Codes. <u>Transfers</u> are the 5200 subfunctions within each code listed above.		

Total Expenditures Federal	Total Code 7 plus IDEA Draws
Capital Outlay	Total Code 16 plus all 700's (excluding those in Code 16)
Debt Service	Total Codes 62, 63, 66, and 67
IDEA Part B	Total EA drawdown (as requested through Form ID 240) Index Description 09011 3-5 Private School PS 09050 Early Childhood Discretionary Spec Projects 10011 3-21 Private School PS 10040 Title VI-B Discretionary Spec Projects 13037 Special Edu-Part B Preschool (2009 ARRA) 13038 Special Edu-Part B Grants (2009 ARRA) 09010 Early Childhood Pass Thru 10010 Title VI-B Pass Thru
Title I Part A	Total Title I drawdown (as requested through Form 240) Index Description 01010 Title I Low Income 13030 Title I Grants to LEAs (2009 ARRA)
Title III Parts A & B	Total Title III drawdown (as requested through Form 240) Index Description 13012 Title III English Language Acquisition
State and Local special Ed. Funds	Total code 30 for stand-alone districts and Interlocals (code 78 for Coops) less lines 55, 60, 65, 250, 251
State and Local for programs under Title I and	Total code 14 less lines 35 and 40

Special Education and Title Services

Title III	
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*For member districts (including the sponsoring district), the amount included from code 30 is the total reported on line 175 less lines 250 and 251 as these lines are captured in Code 78 of the sponsoring district. Lines 250 and 251 are also not included in the aggregate listed for the LEA. Stand-alone districts not a member of a Coop/Interlocal do not subtract lines 250 and 251.

**Code 78 is only included in the LEA worksheet and not in the Member District worksheet † Interlocal service centers will not deduct line 55 of Code 06 from the Interlocal budget.

HOW DO I SEPARATE SECONDARY EXPENDITURES FROM TOTAL EXPENDITURES?

Use these guiding points in this order when identifying secondary specific expenditures.

1. Because secondary is defined as grades 9-12 (NG), districts may be able to view building level expenditures to successfully complete this task.
2. Districts that do not code expenditures by building or have secondary buildings that encompass additional grades than 9-12, should first capture all specifically identifiable costs for secondary that do not apply to elementary such as vocational programs, athletic programs, music programs (including marching bands), etc. then follow the third step in prorating expenditures.
3. All district wide expenditures that cannot be itemized by grade level should be prorated based on the September 20 student count present on the Excess Cost worksheet. Use the Dec 1 count to prorate special education expenditures.

NOTE: The United States Department of Education had issued specific guidance that proration should only be applied to those expenditures that cannot be itemized by grade level, such as shared utility costs within a single building that serves both secondary and elementary school students.

PRORATION MAY NOT BE USED IN LIEU OF AN LEA FAILING TO USE BUSINESS PRACTICES THAT ALLOW FOR DIFFERENTIATION BETWEEN SECONDARY AND ELEMENTARY EXPENDITURES.

Further discussion on identifying secondary expenditures:

LEAs may find it helpful to first break out each Excess Cost line item into its composing budget codes (using the above table) before applying the three steps in identifying the secondary specific expenditures.

“State and Local” expenditures, the first line item on the Excess Cost worksheet, is a good example to demonstrate this method as it is the largest line item for most LEAs due to it encompassing the majority of the budget. The breadth of budget codes this line item includes can cause difficulty in identifying secondary specific expenditures due to the multiple budgetary functions involved. To simplify the process, we can look at the above table to identify the composing budget codes of the “State and Local” line item, identify the secondary specific expenditures of the involved codes, and then add the secondary specific expenditures of each code to determine the secondary specific expenditures for the “State and Local” line item. View Illustration 1 on the last page of this document for an illustration of this discussion.

Furthering the example, the above table identifies code 6 as a part of the State and Local line item. The district identifies secondary specific expenditures from code 6 then does the same for code 8, the next code of the State and Local line item. Some of the budget codes within the State and Local line item can be easily assigned to secondary such as Driver Training, Vocational Education, and the Activity fund. The

same is true for elementary, but we are only concerned in identifying the secondary because the worksheet will determine the elementary expenditures from the total.

As salaries are the preponderance of most budgets, salary schedules can be helpful in identifying secondary expenditures. LEAs will have to ensure they are reviewing salaries associated with the correct line item on the Excess Cost worksheet. Salaries attributable to code 7 (Federal funds) should only be considered when working with the "Federal Funds" line item of the Excess Cost application and not be included in the "State and Local" line item.