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To: LEA Business Managers

CC: LEA Special Education Directors

From: Cole Shakespear  
Fiscal Monitor Team Lead, USBE

Re: Fiscal Year (FY) 2020 Maintenance of Effort (MOE)

The Maintenance of Effort (MOE) provision of the Individuals with Disabilities Education Act (IDEA) requires that each Local Education Agency (LEA) spend at least the same amount of state and/or local funding for special education programs as was spent in the last time the LEA met MOE using that method (34 CFR §300.203(b)(3)(c)). If the LEA meets the requirement in **at least one** of four calculation methods (state and local total, state and local per pupil, local only, or local only per pupil), the LEA has satisfied the MOE requirement.

All four methods are calculated each year by the USBE Special Education Finance Specialist based on data submitted to USOE by the LEA as part of the Annual Program Report. This information is then compared with the same calculations from the previous year in which the LEA met MOE using that method to determine whether the LEA has met the MOE requirement for the most recent fiscal year. It is the responsibility of the LEA Special Education Director to work closely with the LEA Business Administrator to ensure all special education expenditures are properly reported.

Pacific Heritage Academy	Comparison Year (FY)	Comparison Amount	2019–20 (FY20)	MET MOE?
Local Only Expenditures	2019	\$102	\$820	YES
State and Local Expenditures	2018	\$307,292	\$196,401	NO
Local Only Per-Pupil Expenditures	2019	\$2	\$14	YES
State and Local Per-Pupil Expenditures	2019	\$5,191	\$3,273	NO

Based on these calculations, Pacific Heritage Academy has **MET** the MOE requirement. If the LEA does not meet the requirement, certain circumstances may allow for a reduction in the required amount:

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. 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 –
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under §300.704(c). (34 CFR §300.204)

After reasonable notice and at the conclusion of opportunity for a hearing, if the USBE finds that an LEA fails to comply with the non-supplanting and MOE provisions of IDEA, the LEA shall meet with USBE to submit a plan for approval. This plan describes how the LEA will meet its obligation to the USBE for the amount by which the LEA failed to meet MOE, and how the LEA will meet the MOE requirements in subsequent years (Fiscal Compliance, Accountability, and Monitoring Technical Assistance Manual).

For more information about MOE, contact Cole Shakespear at 801-538-7576 or [cole.shakespear@schools.utah.gov](mailto:cole.shakespear@schools.utah.gov) .