

# Demystify the SPED MOE

Alaska Department of Education and Early Development  
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An Excellent Education for Every Student Every Day

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## Mission, Vision, and Purpose

Mission	Vision	Purpose
An excellent education for every student every day.	All students will succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them. - Alaska Statute 14.03.015	DEED exists to provide <b>information, resources, and leadership</b> to support an excellent education for every student every day.

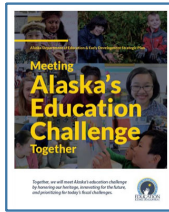


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## Strategic Priorities: Alaska's Education Challenge

### Five Shared Priorities:

1. Support all students to read at grade level by the end of third grade.
2. Increase career, technical, and culturally relevant education to meet student and workforce needs.
3. Close the achievement gap by ensuring equitable educational rigor and resources.
4. Prepare, attract, and retain effective education professionals.
5. Improve the safety and well-being of students through school partnerships with families, communities, and tribes.



education.alaska.gov/akedchallenge

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## Agenda

- MOE Definition & Regulations
- The Two Tests: Eligibility & Compliance
- Meeting MOE & Allowable Exceptions
- Planning Ahead for Success



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## Maintenance of Effort General Definition

- Federal requirement that a certain level of state and local funding is maintained from year to year
- Different rules apply to different federal programs
- Analyze expenditures excluding Federal grants

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## Regulations Specific to SPED

IDEA requires that LEAs must budget and expend at least the same amount of funding for special education as it expended in the most recent fiscal year for which information is available

34 CFR 300.203  
34 CFR 300.204

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## Child Count Data

### October 1 Child Count

- Used to determine a “per capita” expenditure amount for MOE
- Used to determine amount for “decrease in students with disabilities” exception

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## SPED MOE: What is included?

Operating Fund Only

Functions 200 &amp; 220

Without On-Behalf

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## The Two SPED MOE Tests

Eligibility Test

- Compare **budget** to actuals
- Did the district **BUDGET** at least the same amount as in prior audit?

Compliance Test

- Compare **actuals** to actuals
- Did the district **EXPEND** at least the same amount as in prior audit?

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## Methods to Pass the SPED MOE

Passing the SPED MOE

State &amp; Local Aggregate Expenses

State &amp; Local Per Pupil

Local Expenses Only - City/Bor. only

Local Only Per Pupil - City/Bor. only

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## Allowable Exceptions

34 CFR 300.204

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## Allowable Exceptions 34 CFR 300.204

a) Voluntary departure or departure for just cause of special education or related services personnel.

- Did a SPED staff member retire since the comparison year?
- Did a SPED staff member voluntarily take a general ed position since the comparison year?
- Was there voluntary leave without pay since the comparison year?

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### Allowable Exceptions 34 CFR 300.204

#### b) Decrease in enrollment of students with disabilities.

- DEED automatically runs this calculation.

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### Allowable Exceptions 34 CFR 300.204

#### c) A student with exceptional special education costs moves out of the district, ages out, or no longer needs the program.

- Did the student have a 1-on-1 paraprofessional or attendant care aide?
- Did the student need specialized transportation?
- Did the student need an educational interpreter last year, but since the cochlear implant, is that no longer the case?

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### Allowable Exceptions 34 CFR 300.204

#### d) The purchase of costly capital, such as a special education vehicle, is paid out.

- Did the district purchase a special education van in the comparison year?
- Was a classroom renovated for special education purposes?

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### Allowable Exceptions 34 CFR 300.204

#### e) The assumption of the student's program costs by the state.

- This has not happened in Alaska

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### Applying Allowable Exceptions

- Multiple exceptions may apply in one test

\$50,000	SPED staff retirement
35,000	Services for a specific student who graduated
15,000	Paid out for a SPED vehicle
<b>\$100,000</b>	<b>Total in Allowable Exceptions</b>

- If exceptions are approved, the district maintains the new reduced MOE expenditure level

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### NOT Allowable Exceptions

#### Decrease in expenses due to:

- Switching health insurance programs
- Laying off staff to save costs
- District choosing to not renew a service contract

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### NOT Allowable Exceptions

#### Thresholds are not “reset”

- The most recent year the district passed the test is the benchmark for the next test



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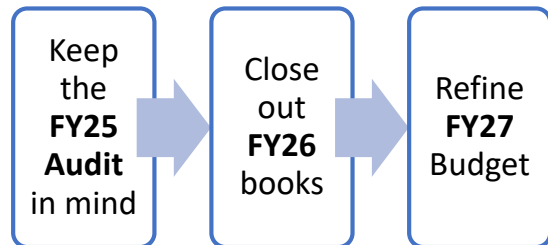
### Planning Ahead for Success

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### Planning Ahead for Success



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### Planning Ahead for Success



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### Planning Ahead for Success

#### Watch SPED expenses over the year

- Are SPED expenses coming in under budget?
- Any planned role changes with SPED staff?



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### Planning Ahead for Success

#### Document changes in SPED expenses

- Do you have SPED staff moving within district?
- Are SPED teachers retiring?
- Note any potential Allowable Exceptions
- Make sure others in the district understand the impact expenses have on the SPED MOE

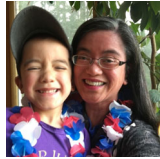


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## Contact Information

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## Stay Connected



### Website

- [education.alaska.gov](http://education.alaska.gov)



### Phone

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### Social Media

- @AlaskaDEED



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