



## IDEA MOE REDUCTION FY24

### OPTIONAL FOR QUALIFYING LOCAL EDUCATION AGENCIES

The 34 CFR 300.205 allows LEAs with an increase in federal Individuals with Disabilities Education Act (IDEA) funds to reduce maintenance of effort (MOE) by up to 50% of the amount of the IDEA increase, providing the freed-up local funds are used for Elementary and Secondary Education Act (ESEA) activities. This is a **VOLUNTARY** process for LEAs that have an increase in IDEA allocations AND meet all MOE reduction criteria. LEAs that elect to use MOE flexibility must submit the completed form to the OSPI Special Education Services Division by **November 30, 2023**. All MOE reduction records are subject to audit by the Washington State Auditor's Office (SAO) and monitoring by the Office of Superintendent of Public Instruction (OSPI).

**Federal allocations are subject to change based on action by the federal government. Any change in allocation amounts would require recalculation/resubmission of the MOE Reduction form.**

<b>LEA Name</b>	<b>LEA CCDDD</b>
<b>LEA Contact</b> (name/phone number)	<b>Date</b>

### Section A – Eligibility for IDEA MOE Reduction

**STEP 1 – Comparison of IDEA funds (34 CFR 300.205(a))** IDEA flow-through funds [Allocation Tables](#) (click on the Federal Special Education Formula tab and scroll down to School District Allocation Tables) are posted on the Special Education Funding in Washington State webpage.

IDEA Allocation for FY23 (IDEA flow-through, do **NOT** include Section 619 (preschool)) \_\_\_\_\_

IDEA Allocation for FY24 (IDEA flow-through, do **NOT** include Section 619 (preschool)) \_\_\_\_\_

#### Difference in funding amounts from FY23 to FY24 \_\_\_\_\_

- If the funding **DECREASED** from the previous fiscal year, the **PROVISION DOES NOT APPLY**. The LEA should not complete this worksheet and cannot reduce MOE.
- If the funding **REMAINED THE SAME** from the previous fiscal year, the **PROVISION DOES NOT APPLY**. The LEA should not complete this worksheet and cannot reduce MOE.

- If the funding **INCREASED** from the previous fiscal year, the provision **MAY POTENTIALLY APPLY**. The LEA may continue and complete STEP 2 to determine eligibility for reducing IDEA MOE.

**STEP 2 - SPP/APR LEA Determination Status (34 CFR 300.205(c))**

- If the LEA’s status is: **Identified as Significantly Disproportionate and has outstanding reports due to OSPI**. The LEA **SHOULD NOT** complete this worksheet and **CANNOT** reduce MOE.
- If the LEA is required to expend 15% of the IDEA grant funds on CCEIS due to significant disproportionality, the **PROVISION DOES NOT APPLY**. The LEA **SHOULD NOT** complete this worksheet and **CANNOT** reduce MOE.
- If the LEA’s status is **MEETS REQUIREMENTS**, the provision **MAY POTENTIALLY APPLY**. The LEA may continue and complete STEP 3 to determine eligibility for reducing IDEA MOE.

**STEP 3 – LEA’s Ability to Provide a Free and Appropriate Public Education (FAPE) to Students with Disabilities (34 CFR 300.205(c))**

- If OSPI has taken responsibility for providing FAPE because the LEA is unable to establish and maintain programs of FAPE, the **PROVISION DOES NOT APPLY**. The LEA **SHOULD NOT** complete this worksheet and **CANNOT** reduce MOE.
- If OSPI identified the LEA as non-compliant (form package 442) regarding the provision of FAPE, the **PROVISION DOES NOT APPLY**. Non-compliance issues must be resolved by March 1<sup>st</sup> of the following school calendar year. The LEA **SHOULD NOT** complete this worksheet and **CANNOT** reduce MOE.
- If neither of the above statements apply and the LEA can provide FAPE to students with disabilities, the provision **MAY POTENTIALLY APPLY**. The LEA may continue and complete STEP 4 to determine eligibility for reducing IDEA MOE.

**STEP 4 – Required Comprehensive Coordinated Early Intervening Services (CCEIS) (34 CFR 300.205(c))**

- If the LEA had positive responses for STEPS 1 – 3 the LEA may continue and complete the IDEA MOE Reduction worksheet (Complete Section B, Option I).
- If the LEA had positive responses for STEPS 1 – 3 and is **VOLUNTARILY** using IDEA funds for CEIS purposes the LEA may continue and complete the IDEA MOE Reduction worksheet. *Specific limitations apply to LEAs that expend IDEA funds for voluntary CEIS and use the IDEA MOE reduction option; see section B for a detailed explanation.* (Complete Section B, Option II)

**Section B – IDEA MOE Reduction (Select/complete an option and move to Section C)**

**Option I – MOE Reduction Only (NO use of IDEA Funds for CEIS Purposes)**

Amount of increase identified in STEP 1 (Difference in funding amounts from FY23 to FY24) \_\_\_\_\_

Amount of MOE reduction to be taken by the LEA (**CANNOT EXCEED 50% of increase**) \_\_\_\_\_

- - - When complete, proceed to Section C. - - -

**Option II – MOE Reduction and use of IDEA Funds for CEIS Purposes (34 CFR 300.205(d))**

When LEAs take an IDEA MOE reduction **AND** use IDEA funds for CEIS purposes, THE COMBINED AMOUNT OF THE MOE REDUCTION AND CEIS **CANNOT** EXCEED THE LESSER OF THE TWO AMOUNTS.

(Appendix D to Part 300)

**Subsection A**

Maximum amount **AVAILABLE** for MOE reduction

(Cannot exceed 50% of the increase identified in STEP 1) \_\_\_\_\_

Maximum amount **AVAILABLE** for CEIS

(15% of combined IDEA flow-through and preschool allocation) \_\_\_\_\_

The **SMALLER OF THE TWO AMOUNTS** (either MOE reduction or CEIS) is the LEA’s limit for the total combined MOE reduction and CEIS. Using this information, identify the MOE reduction amount to be taken by the LEA and the amount of IDEA funds to be used for CEIS purposes (*combined total **CANNOT** exceed the smaller of the amounts identified in Subsection A*).

**\*\*IDEA funds used for CEIS purposes must be budgeted and approved.**

- - - When complete, proceed to Section C. - - -

**Section C – Use of Freed-Up Local Funds (34 CFR 300.205(b))**

Identify the ESEA activities that the LEA will fund with the **STATE AND LOCAL** freed-up funds that are available per the IDEA MOE reduction. The local funds expended must equal the amount of the IDEA MOE reduction taken by the LEA. (OSEP interprets “local funds” from 20 USC 1413(a)(2)(C) to designate state and local funds.)

<b>Use of Freed-up Local Funds for ESEA Activities</b>		
<b>ESEA Program</b>	<b>Activities</b>	<b>Cost</b>
<p><b>Title I</b> – Improving the Academic Achievement of the Disadvantaged</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-i-part-a/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-i-part-a/</a></p>		
<p><b>Title II</b> – Preparing, Training, and Recruiting High-Quality Teachers, Principals, or Other School Leaders</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-ii-part-a/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-ii-part-a/</a></p>		

<b>Use of Freed-up Local Funds for ESEA Activities</b>		
<b>ESEA Program</b>	<b>Activities</b>	<b>Cost</b>
<p><b>Title III</b> - Language Instruction for English Learners and Immigrant Students</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-iii-part-a/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-iii-part-a/</a></p>		
<p><b>Title IV</b> – 21st Century Schools</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-iv-21st-century-schools/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-iv-21st-century-schools/</a></p>		
<p><b>Title V</b> – Flexibility and Accountability</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-v-flexibility-accountability/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-v-flexibility-accountability/</a></p>		
<p><b>TITLE VI</b> – Indian, Native Hawaiian, and Alaska Native Education</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-vi-indian-native-hawaiian-and-alaska-native-education/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-vi-indian-native-hawaiian-and-alaska-native-education/</a></p>		
<p><b>TITLE VII</b> – Impact Aid</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-vii-impact-aid/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-vii-impact-aid/</a></p>		
<p><b>TITLE VIII</b> – General Provisions</p> <p><a href="https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-viii-general-provisions/">https://oese.ed.gov/offices/office-of-formula-grants/school-support-and-accountability/essa-legislation-table-contents/title-viii-general-provisions/</a></p>		
<p><b>TOTAL</b></p> <p>Local funds expended for ESEA activities must equal the total amount of IDEA MOE reduction.</p>		

LEAs using MOE reduction must track the freed-up local funds that are used for ESEA activities and maintain records at the local level. Records are subject to submission to OSPI upon request for verification and auditing purposes.

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Signature

OSPI Special Education

Needs Work

Denied

Approved

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

Signature