

Mel Morgan

From: Aguilar, Paul J, PED
Sent: Friday, September 29, 2017 3:50 PM
To: Morgan, Dr. Mel
Cc: Ortiz, Michelle
Subject: Local MOE Reconciliation

Good afternoon Superintendent,

As you may know, today is my last day with the PED and I wanted to get information to you before I depart. It was my intent to visit with you personally but time has gotten away from me. As such, I am reaching out by email.

I have been trying to get local special Ed MOE reconciled for about the last three years and have run into some internal roadblocks. These have been cleared up and we have recently completed the reconciliation of local MOE for the 10-11, 11-12, 12-13, 13-14 and 14-15 school years. This work led to considerable reductions in the liability for school districts, however some liability still exists. For your district, that amount is \$19,862.00.

You will be receiving a letter from my office in the next week explaining the liability and the terms of paying it back. Although the delay in reconciling was the fault of my office the liability still exists and needs to be returned by your district to the U.S. Department of Education. Since the delay is our fault, you are being given the option of paying the entire amount in the current school year or dividing it up between this school year and next school year, the decision is yours. I apologize for the delay and wish to thank you in advance for your attention to this matter. If you have questions, please direct them to Deborah Dominguez-Clark, State Director of Special Education at Deborah.Clark@state.nm.us or at 505-827-1423

Best,

Paul

Hipolito "Paul" Aguilar
Deputy Secretary, Finance & Operations
New Mexico Public Education Department
300 Don Gaspar, Room 224
Santa Fe, NM 87501
505.827.6519





Exhibit #1

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 DON GASPAR
SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-5800
www.ped.state.nm.us

HANNA SKANDERA
SECRETARY-DESIGNATE OF EDUCATION

SUSANA MARTINEZ
Governor

February 16, 2012

Mr. Adan Delgado
Superintendent
Pojoaque Valley Public Schools
1574 State Rd. 502
Santa Fe, NM 87506

Dear Superintendent Delgado:

In order to determine that a Local Educational Agency (LEA) complies with the Maintenance Of Effort (MOE) requirement under 34 CFR § 300.203(a) and for the purpose of establishing the LEA's eligibility for an Individuals with Disabilities Education Act, Part B (IDEA-B) sub-grant award, the New Mexico Public Education Department (NMPED) is required to determine the LEA's annual MOE. To meet the MOE requirements, the LEAs expenditures for the education of children with disabilities must remain at least the same amount or per capita amount from either (1) local funds only or (2) the combination of State and local funds, as the LEA spent for that purpose from the same source for the most recent prior year for which information is available. A LEA that relies on the "local funds only" for any fiscal year must ensure that the amount of local funds it expends for the education of children with disabilities in that year is at least the same, either in total or per capita, as the amount it spent for that purpose in the most recent fiscal year for which information is available and the "local funds only" standard was used to establish its compliance.

The IDEA-B allows the NMPED to consider certain allowable reductions under 34 CFR § 300.204 in determining if an LEA meets the MOE requirement. A LEA is allowed to reduce its level of expenditures for the education of children with disabilities below the level of expenditures for the preceding fiscal year if the reduction is attributable to:

- (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 (IDEA-B), 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, Puente para los Niños, operated by the SEA under 34 CFR § 300.704(c).

For any fiscal year in which the IDEA-B basic entitlement (Section 611) sub-grant allocation received by a LEA (excluding the Preschool sub-grant) exceeds the amount the LEA received for the previous fiscal year, the LEA may be able to reduce the level of its local fund expenditures on the education of children with disabilities, by not more than 50 percent of the amount of that excess. In accordance with 34 CFR § 300.608, if the NMPED determines that an LEA is not meeting the requirements of IDEA-B, including the targets in the State Performance Plan, the NMPED must prohibit the LEA from reducing its local fiscal effort under 34 CFR § 300.205. As a result, only an LEA that is determined to be "Meets Requirements" is eligible to reduce its MOE as per 34 CFR § 300.205.

It is important to note that the amount by which an LEA can choose to adjust its local fiscal effort under 34 CFR § 300.205 can be affected by the amount of IDEA-B Basic (Section 611) sub-grant funds the LEA sets aside for Coordinated Early Intervening Services (CEIS), under 34 CFR § 300.226.

In calculating MOE for the LEA, the NMPED has considered expenditures in the following object codes:

- 53211 Diagnosticians – Contracted.
- 53212 Speech Therapists – Contracted
- 53213 Occupational Therapists – Contracted
- 53214 Physical/Recreational Therapists – Contracted
- 53215 Psychologists/Counselors – Contracted
- 53216 Audiologists – Contracted
- 53217 Interpreters – Contracted
- 53218 Specialists – Contracted
- 53219 Special Ed Assistants (Non-Instructional) – Contracted

In calculating MOE for the LEA, the NMPED has also considered expenditures in the following Job classification codes as reported under object codes 51100 (Salaries Expense), 51200 (Overtime Expense) and 51300 (Additional compensation):

- 1311 Diagnosticians
- 1312 Speech Therapists
- 1313 Occupational Therapists
- 1314 Physical/Recreational Therapists
- 1315 Psychologists/Counselors
- 1316 Audiologists
- 1317 Interpreters

- 1318 Specialists
- 1319 Special Ed Assistants (Non-Instructional)
- 1412 Teachers - Special Education
- 1712 Instructional Assistants – Special Education

The below FY2010 and FY2011 reported expenditures are calculated per MOE requirements:

FY2010 MOE	FY2011 MOE	MOE (Reduced) or Increased:	LEA's 2009-2010 Determination	Per Capita Amount FY2010	Per Capita Amount FY2011	May LEA Decrease MOE for FY2011
\$1,452,743	\$1,243,126	\$(209,617)	MEETS	\$5,321	\$4,894	NO

If you do not agree with the MOE calculations, please contact Tim Crum at (505) 827-3502 or at tim.crum@state.nm.us. If the LEA's MOE has been decreased for FY2010, and the LEA meets any of the criteria for an allowable reduction in MOE per 34 CFR § 300.204 and/or 34 CFR § 300.704(c), please submit explanations and supporting documentation for the allowable reduction in MOE within 60 days of the date of this letter to Tim Crum at:

New Mexico Public Education Department
Special Education Bureau
120 South Federal Place, Room 206
Santa Fe, NM 87501

The SEB looks forward to working with you to improve the outcomes for New Mexico students receiving special education services.

Sincerely,



Evelyn Romero
Fiscal Manager, Special Education Bureau

ER/tc

cc: Mr. Paul Aguilar, Deputy Secretary, Finance and Operations
Ms. Denise Koscielniak, Director of Federal Programs
Mr. Tim Crum, Management Analyst, Special Education Bureau
Ms. Norma Cavazos, Special Education Director, Pojoaque Valley Public Schools

11-12



Exhibit #2

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 DON GASPAR
SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-5800
www.ped.state.nm.us

HANNA SKANDERA
SECRETARY OF EDUCATION

SUSANA MARTINEZ
GOVERNOR

July 1, 2013

Mr. Adan Delgado
Superintendent
Pojoaque Valley Public Schools
1574 State Rd. 502
Santa Fe, NM 87506

Dear Superintendent Delgado:

In order to determine that a local education agency (LEA) complies with the Maintenance of Effort (MOE) requirement under 34 CFR § 300.203, and to establish the LEA's eligibility for an Individuals with Disabilities Education Act Part B (IDEA-B) subgrant award, the New Mexico Public Education Department (PED) must determine the LEA's annual MOE. In order to meet the MOE requirements, an LEA's expenditures from state funds for the education of students with disabilities must remain at least the same aggregate amount or per capita amount for the most recent prior year for which information is available.

Under 34 CFR § 300.204, PED can consider certain allowable reductions to determine if an LEA meets the MOE requirement. LEAs can reduce the level of expenditures for the education of students with disabilities below the level of expenditures for the preceding fiscal year, if the reduction is attributable to any of the following:

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 students with disabilities.
3. The termination of the obligation of the agency, consistent with the IDEA-B, to provide a program of special education to a particular student with a disability that is an exceptionally costly program as determined by the state education agency (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 Free Appropriate Public Education (FAPE) to the student 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, Puente para los Niños, operated by the state under 34 CFR § 300.704(c).

For any fiscal year in which the IDEA-B basic entitlement (Section 611) subgrant allocation received by an LEA exceeds the amount the LEA received in the previous fiscal year (this excludes the Section 619 pre-school subgrant), the LEA may be able to reduce the level of its state fund expenditures for the education of students with disabilities by not more than 50 percent of the amount of that excess. In accordance with 34 CFR § 300.600, if PED determines that an LEA is not meeting the requirements of the IDEA-B (including the targets in the State Performance Plan), PED must prohibit the LEA from reducing its local fiscal effort under 34 CFR § 300.205. As a result, only an LEA that is determined to "Meets Requirements" for FY12 (July 1, 2011 to June 30, 2012) is eligible to reduce its MOE as per 34 CFR § 300.205 only if the LEA received an increased IDEA-B Basic grant funds.

Please note that the amount by which an LEA can adjust its local fiscal effort under 34 CFR § 300.205 can be affected by the amount of the IDEA-B Basic (Section 611) subgrant funds the LEA sets aside for Coordinated Early Intervening Services (CEIS) under 34 CFR § 300.226. For further information, see Appendix D (page 46817) of the IDEA-B regulations. An LEA cannot implement a CEIS program without written approval and established budget authority from the PED/SEB.

In calculating the MOE for an LEA, PED considered expenditures in the following object codes:

- 53211 Diagnosticians – Contracted
- 53212 Speech Therapists – Contracted
- 53213 Occupational Therapists – Contracted
- 53214 Physical/Recreational Therapists – Contracted
- 53215 Psychologists/Counselors – Contracted
- 53216 Audiologists – Contracted
- 53217 Interpreters – Contracted
- 53218 Specialists – Contracted
- 53219 Special Ed, Assistants (Non-Instructional) – Contracted

In calculating MOE for an LEA, the following job classification codes as reported under object codes 51100 (Salaries Expense), 51200 (Overtime Expense), and 51300 (Additional Compensation) were considered:

- 1311 Diagnosticians
- 1312 Speech Therapists
- 1313 Occupational Therapists
- 1314 Physical/Recreational Therapists
- 1315 Psychologists/Counselors
- 1316 Audiologists
- 1317 Interpreters
- 1318 Specialists
- 1319 Special Ed. Assistants (Non-Instructional)
- 1412 Teachers –Special Education
- 1712 Instructional Assistants – Special Education

The following FY11 and FY12 reported expenditures were calculated per MOE requirements:

MOE FY2011 (SY 2010 =2011)	MOE FY2012 (SY 2011 =2012)	MOE (Reduced) or Increased	Per Capita Amount FY2011	Per Capita Amount FY2012	Allowable Reduction FY2012	LEA's 2011-2012 Determination
\$1,292,070	\$1,241,838	\$(50,232)	\$4,768	\$4,967	\$50,232	NA 2

If the MOE for your LEA decreased for 2011-2012 and you feel your LEA meets one or more of the allowable exceptions under 34 CFR § 300.204, for 2011-2012, as described in this letter, please submit documentation with an explanation to the SEB for review. Documents that contain personally identifiable information cannot be sent via email and must be mailed or faxed within 30 days of this letter to:

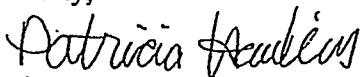
Tim Crum
 Management Analyst
 Special Education Bureau
 120 South Federal Place, Room 206
 Santa Fe, NM 87501
 Tel: (505) 827-3502
 Fax: (505) 954-0001

If you feel other expenditures for special education or related services, from 2011-2012, should be considered, or if you have other non-confidential inquiries, you can email Tim Crum at tim.crum@state.nm.us.

Failure to meet the MOE requirement under 34 CFR § 300.203, except as provided under 34 CFR § 300.204 and 300.205, will result in an audit resolution proceeding pursuant to 6.21.2 NMAC. If results from the audit resolution proceeding reveal that MOE noncompliance exists, the PED will determine IDEA-B award eligibility as required under 34 CFR § 300.203(b).

The Special Education Bureau looks forward to working with you to improve the outcomes for New Mexico students receiving special education services.

Sincerely,



Patricia Hawkins
 Fiscal Manager

GB/tc

- cc: Hanna Skandera, Secretary of Education
 Hipolito "Paul" Aguilar, Deputy Secretary, Finance and Operations
 Denise Koscielniak, Director of Federal Programs
 Gabriel Baca, Interim Director, Special Education Bureau
 Maria Fildago, Audit and Accounting Manager
 Jennifer Black, Education Administrator, Special Education Bureau
 Tim Crum, Management Analyst, Special Education Bureau
 Norma Cavazos, Special Education Director, Pojoaque Valley Public Schools





Exhibit #3

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
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SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-5800
www.ped.state.nm.us

HANNA SKANDERA
SECRETARY OF EDUCATION

SUSANA MARTINEZ
GOVERNOR

January 16, 2015

Mr. Adán Delgado, Superintendent
Pojoaque Valley Public Schools
1574 State Road 502 West
Santa Fe, NM 87506

RE: Pojoaque Valley Public Schools Maintenance of Effort (MOE) Federal Fiscal Year (FFY) 2012 (2012-2013 school year)

Dear Superintendent Delgado:

Based on the information available to the Special Education Bureau (SEB) as of the date of this letter Pojoaque Valley Public Schools met MOE in FFY2012. The level of effort is the amount of state funds that were spent or should have been spent for the education of students with disabilities pursuant to Section 613(a)(2)(A)(iii) of the Individuals with Disabilities Education Act, Part B (IDEA B) and 34 CFR § 300.203. The required level of effort for Pojoaque Valley Public Schools for FFY2013 is \$1,196,632.45 (unless allowable exceptions are submitted and approved as described in this letter).

Enclosed is the *MOE Verification Form* which requires Pojoaque Valley Public Schools to: (1) review the FFY2012 MOE Executive Summary below; and (2) accept or reject the information regarding spending in FFY2012 for Pojoaque Valley Public Schools. Please return this form, noting the acceptance or rejection including a signature to the SEB on or before February 16, 2015. The *MOE Verification Form* may be signed, scanned and emailed to Andrea.Aiello@state.nm.us or signed and faxed to (505) 954-0001 Attention: Andrea Aiello.

Failure to return the signed *MOE Verification Form* will be considered an acceptance of the information provided in the FFY2012 MOE Executive Summary.

FFY2012 MOE Executive Summary					
Required Level of Effort FFY2011 (2011-2012)	Actual Level of Effort FFY2012 (2012-2013)	Level of Effort (Reduced) or Increased	Per Capita Expenditures FFY2011	Per Capita Expenditures FFY2012	Per Capita Expenditures (Reduced) or Increased
\$1,202,790.62	\$1,356,812.72	\$154,022.10	\$4,967.35	\$6,461.01	\$1,493.66

In order to determine that a local education agency (LEA) complies with MOE requirements under 34 CFR § 300.203, and to establish the LEA's eligibility for an IDEA B subgrant award, the Public Education Department (PED) must determine the LEA's annual MOE. In order to meet the MOE requirements, a LEA's expenditures, i.e. the level of effort from state funds for the education of students with disabilities, must remain at least the same aggregate amount or per capita amount for the most recent prior year for which information is available.

The level of effort may only be reduced if an allowable exception is approved by SEB. If the LEA has documentation to show that it may have one or more of the allowable exceptions under 34 CFR § 300.204, for FFY2012 (2012-2013 school year), as described in this letter, please submit documentation with an explanation to the SEB for review no later than February 16, 2015. Documents that contain personally identifiable information cannot be sent via email and must be mailed or faxed to:

Special Education Bureau
Attention: Andrea Aiello
120 South Federal Place, room 206
Santa Fe, NM 87501
Tel: (505) 827-1457
Fax: (505) 954-0001

Failure to meet the MOE requirements under 34 CFR § 300.203, except as provided under 34 CFR §§ 300.204 and 300.205, may result in the application of the audit resolution proceedings described under 6.21.2 New Mexico Administrative Code (NMAC). If results from the 6.21.2 NMAC audit proceedings reveal that MOE noncompliance exists, PED will determine IDEA B award eligibility as required under 34 CFR § 300.203(b).

Under 34 CFR § 300.204, PED can consider certain allowable reductions to determine if a LEA meets the MOE requirement. LEAs can reduce the level of expenditures, for the education of students with disabilities below the level of expenditures for the preceding fiscal year, if the reduction is attributable to any of the following allowable exceptions:

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 students with disabilities.
3. The termination of the obligation of the agency, consistent with the IDEA B, to provide a program of special education to a particular student with a disability that is an exceptionally costly program as determined by the state education agency (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 Free Appropriate Public Education (FAPE) to the student 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, Puente para los Niños, operated by the state under 34 CFR § 300.704(c).

For any fiscal year in which the IDEA B basic entitlement (Section 611) subgrant allocation received by a LEA exceeds the amount it received in the previous fiscal year (this excludes the Section 619 pre-school subgrant), the LEA may be eligible to reduce the level of its state fund expenditures for the education of students with disabilities by not more than 50 percent of the amount of the increase. In accordance with 34 CFR § 300.600, if PED determines that a LEA is not meeting the requirements of the IDEA B (including the targets in the State Performance Plan), PED must prohibit that LEA from reducing its MOE

under 34 CFR § 300.205. As a result, a LEA with an annual determination of “Meets Requirements” for FFY2013 (July 1, 2013 to June 30, 2014) and an increase in its IDEA B Basic subgrant funds would be eligible to reduce its MOE as per 34 CFR § 300.205.

LEA's 2012-2013 Annual Determination	2011-2012 IDEA B Basic Allocation	2012-2013 IDEA B Basic Allocation	Eligible to Reduce Level of Effort	Allowable 50% Reduction FFY2012
NII	\$414,429.00	\$419,618.00	NO	\$-

Please note that the amount by which a LEA can adjust its local fiscal effort under 34 CFR § 300.205 can be affected by the amount of the IDEA B Basic (Section 611) subgrant funds the LEA sets aside for Coordinated Early Intervening Services (CEIS) under 34 CFR § 300.226. For further information, see Appendix D, of the IDEA B regulations at 71 FR 46817. A LEA cannot implement a CEIS program without written approval and established budget authority from PED/SEB.

In calculating FFY2012 MOE for Pojoaque Valley Public Schools, SEB considered expenditures from the following object codes:

- 53211 Diagnosticians – Contracted
- 53212 Speech Therapists – Contracted
- 53213 Occupational Therapists – Contracted
- 53214 Physical/Recreational Therapists – Contracted
- 53215 Psychologists/Counselors – Contracted
- 53216 Audiologists – Contracted
- 53217 Interpreters – Contracted
- 53218 Specialists – Contracted
- 53219 Special Ed, Assistants (Non-Instructional) – Contracted

In calculating FFY2012 MOE for Pojoaque Valley Public Schools, the following job classification codes as reported under object codes 51100 (Salaries Expense), 51200 (Overtime Expense) and 51300 (Additional Compensation) were considered:

- 1311 Diagnosticians
- 1312 Speech Therapists
- 1313 Occupational Therapists
- 1314 Physical/Recreational Therapists
- 1315 Psychologists/Counselors
- 1316 Audiologists
- 1317 Interpreters
- 1318 Specialists
- 1319 Special Ed. Assistants (Non-Instructional)
- 1412 Teachers –Special Education
- 1712 Instructional Assistants – Special Education

Pojoaque Valley Public Schools may submit other allowable expenditures that are necessary for the provision of special education and related services for consideration in determining the level of effort. SEB will determine if those expenditures will be included in the LEA’s level of effort on a case-by-case basis.

The Special Education Bureau looks forward to working with you to improve the outcomes for New Mexico students receiving special education services.

January 16, 2015

Page 4 of 4

Sincerely,



Patricia Hawkins

Fiscal Manager, Special Education Bureau

Enc. (1): FFY2012 MOE Verification Form

cc: Christina Velasquez, Special Education Director, Pojoaque Valley Public Schools
Alex Salazar, Business Manager, Pojoaque Valley Public Schools

Maintenance of Effort (MOE) Verification Form

As of January 16, 2015 Pojoaque Valley Public Schools met MOE in FFY2012. The required level of effort for FFY2013 is \$1,196,632.45, unless allowable exceptions are submitted and approved by Special Education Bureau (SEB).

Review the FFY2012 MOE Executive Summary below and either accept or reject the information regarding spending in FFY2012 for Pojoaque Valley Public Schools. Return this form, noting your acceptance or rejection to the SEB on or before February 16, 2015. This form may be signed, scanned and emailed to Andrea.Aiello@state.nm.us or signed and faxed to (505) 954-0001 Attention: Andrea Aiello.

FFY2012 MOE Executive Summary					
Required Level of Effort FFY2011 (2011-2012)	Actual Level of Effort FFY2012 (2012-2013)	Level of Effort (Reduced) or Increased	Per Capita Expenditures FFY2011	Per Capita Expenditures FFY2012	Per Capita Expenditures (Reduced) or Increased
\$1,202,790.62	\$1,356,812.72	\$154,022.10	\$4,967.35	\$6,461.01	\$1,493.66

Failure to return the signed *MOE Verification Form* will be considered an acceptance of the information provided in the FFY2012 MOE Executive Summary, as stated above.

Accept the Actual Level of Effort for FFY2012 indicated above.

NOTE: Pojoaque Valley Public Schools may still produce evidence of allowable exceptions pursuant to 34 CFR § 300.204, or other evidence of allowable reductions on or before February 16, 2015.

Reject the Actual Level of Effort for FFY2012 indicated above. Pojoaque Valley Public Schools must provide SEB with supporting documentation or other evidence of a miscalculation of the Actual Level of Effort identified above on or before February 16, 2015.

Authorized Signature

Date

11-12

Exhibit #4

Maintenance of Effort (MOE) Verification Form

As of January 16, 2015 Pojoaque Valley Public Schools met MOE in FFY2012. The required level of effort for FFY2013 is \$1,196,632.45; unless allowable exceptions are submitted and approved by Special Education Bureau (SEB).

Review the FFY2012 MOE Executive Summary below and either accept or reject the information regarding spending in FFY2012 for Pojoaque Valley Public Schools. Return this form, noting your acceptance or rejection to the SEB on or before February 16, 2015. This form may be signed, scanned and emailed to Andrea.Aiello@state.nm.us or signed and faxed to (505) 954-0001 Attention: Andrea Aiello.

FFY2012 MOE Executive Summary					
Required Level of Effort FFY2013 (2011-2012)	Actual Level of Effort FFY2012 (2012-2013)	Level of Effort (Reduced) or Increased	Per Capita Expenditures FFY2011	Per Capita Expenditures FFY2012	Per Capita Expenditures (Reduced) or Increased
\$1,202,790.62	\$1,356,812.72	\$154,022.10	\$4,967.35	\$6,461.01	\$1,493.66

Failure to return the signed *MOE Verification Form* will be considered an acceptance of the information provided in the FFY2012 MOE Executive Summary, as stated above.

Accept the Actual Level of Effort for FFY2012 indicated above.

NOTE: Pojoaque Valley Public Schools may still produce evidence of allowable exceptions pursuant to 34 CFR § 300.204, or other evidence of allowable reductions on or before February 16, 2015.

Reject the Actual Level of Effort for FFY2012 indicated above. Pojoaque Valley Public Schools must provide SEB with supporting documentation or other evidence of a miscalculation of the Actual Level of Effort identified above on or before February 16, 2015.

Alex Salgado
Authorized Signature

2/15/15

Date





Exhibit #5

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
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HANNA SKANDERA
SECRETARY OF EDUCATION

SUSANA MARTINEZ
GOVERNOR

March 18, 2015

Mr. Adán Delgado, Superintendent
Pojoaque Valley Public Schools
1574 State Road 502 West
Santa Fe, NM 87506

RE: Pojoaque Valley Public Schools Maintenance of Effort (MOE) Federal Fiscal Year (FFY) 2013 (2013-2014 school year)

Dear Superintendent Delgado:

Based on the information available to the Special Education Bureau (SEB) as of the date of this letter Pojoaque Valley Public Schools met MOE in FFY2013. The level of effort is the amount of state funds that were spent or should have been spent for the education of students with disabilities pursuant to Section 613(a)(2)(A)(iii) of the Individuals with Disabilities Education Act, Part B (IDEA B) and 34 CFR § 300.203. The required level of effort for Pojoaque Valley Public Schools for FFY2014 is \$1,222,603.81 (unless allowable exceptions are submitted and approved as described in this letter).

Enclosed is the *MOE Verification Form* which requires you to: (1) review the FFY2013 MOE Executive Summary below; and (2) accept or reject the information regarding spending in FFY2013 for Pojoaque Valley Public Schools. Please return this form, noting your acceptance or rejection including your signature to the SEB on or before April 17, 2015. The *MOE Verification Form* may be signed, scanned and emailed to Andrea.Aiello@state.nm.us or signed and faxed to (505) 954-0001 Attention: Andrea Aiello.

Failure to return the signed *MOE Verification Form* will be considered an acceptance of the information provided in the FFY2013 MOE Executive Summary.

FFY2013 MOE Executive Summary					
Required Level of Effort FFY2013 (2013-2014)	Actual Level of Effort FFY2013 (2013-2014)	Level of Effort (Reduced) or Increased	Per Capita Expenditures FFY2012	Per Capita Expenditures FFY2013	Per Capita Expenditures (Reduced) or Increased
\$1,196,632.45	\$1,275,171.94	\$78,539.49	\$6,461.01	\$7,084.29	\$623.28

In order to determine that a LEA complies with MOE requirements under 34 CFR § 300.203, and to establish the LEA's eligibility for an IDEA B subgrant award, PED must determine the LEA's annual MOE. In order to meet the MOE requirements, a LEA's expenditures, i.e. the level of effort from state funds for the education of students with disabilities, must remain at least the same aggregate amount or per capita amount for the most recent prior year for which information is available.

The level of effort may only be reduced if an allowable exception is approved by the New Mexico Public Education Department (PED). If the local education agency (LEA) has documentation to show that it may have one or more of the allowable exceptions under 34 CFR § 300.204, for FFY2013 (2013-2014 school year), as described in this letter, please submit documentation with an explanation to the Special Education Bureau (SEB) for review no later than April 17, 2015. Documents that contain personally identifiable information cannot be sent via email and must be mailed or faxed to:

Special Education Bureau
Attention: Andrea Aiello
120 South Federal Place, room 206
Santa Fe, NM 87501
Tel: (505) 827-1457
Fax: (505) 954-0001

Failure to meet the MOE requirements under 34 CFR § 300.203, except as provided under 34 CFR §§ 300.204 and 300.205, may result in the application of the audit resolution proceedings described under 6.21.2 New Mexico Administrative Code (NMAC). If results from the 6.21.2 NMAC audit proceedings reveal that MOE noncompliance exists, the PED will determine IDEA B award eligibility as required under 34 CFR § 300.203(b).

Under 34 CFR § 300.204, PED can consider certain allowable reductions to determine if a LEA meets the MOE requirement. LEAs can reduce the level of expenditures, for the education of students with disabilities below the level of expenditures for the preceding fiscal year, if the reduction is attributable to any of the following allowable exceptions:

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 students with disabilities.
3. The termination of the obligation of the agency, consistent with the IDEA B, to provide a program of special education to a particular student with a disability that is an exceptionally costly program as determined by the state education agency (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 Free Appropriate Public Education (FAPE) to the student 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, Puente para los Niños, operated by the state under 34 CFR § 300.704(c).

For any fiscal year in which the IDEA B basic entitlement (Section 611) subgrant allocation received by Pojoaque Valley Public Schools exceeds the amount it received in the previous fiscal year (this excludes the Section 619 pre-school subgrant), Pojoaque Valley Public Schools may be able to reduce the level of its state fund expenditures for the education of students with disabilities by not more than 50 percent of the amount of the increase. In accordance with 34 CFR § 300.600, if PED determines that a LEA is not meeting the requirements of the IDEA B (including the targets in the State Performance Plan), PED must

prohibit the LEA from reducing its MOE under 34 CFR § 300.205. As a result, a LEA with an annual determination of “Meets Requirements” for FFY2013 (July 1, 2013 to June 30, 2014) and an increase in its IDEA B Basic subgrant funds would be eligible to reduce its MOE as per 34 CFR § 300.205

LEA's 2013-2014 Annual Determination	2012-2013 IDEA B Basic Allocation	2013-2014 IDEA B Basic Allocation	Eligible to Reduce Level of Effort	Allowable 50% Reduction FFY2013
NA	\$419,618.00	\$380,960.00	NO	\$-

Please note that the amount by which a LEA can adjust its local fiscal effort under 34 CFR § 300.205 can be affected by the amount of the IDEA B Basic (Section 611) subgrant funds the LEA sets aside for Coordinated Early Intervening Services (CEIS) under 34 CFR § 300.226. For further information, see Appendix D, of the IDEA B regulations at 71 FR 46817. A LEA cannot implement a CEIS program without written approval and established budget authority from PED/SEB.

In calculating FFY2013 MOE for Pojoaque Valley Public Schools, SEB considered expenditures from the following object codes:

- 53211 Diagnosticians – Contracted
- 53212 Speech Therapists – Contracted
- 53213 Occupational Therapists – Contracted
- 53214 Physical/Recreational Therapists – Contracted
- 53215 Psychologists/Counselors – Contracted
- 53216 Audiologists – Contracted
- 53217 Interpreters – Contracted
- 53218 Specialists – Contracted
- 53219 Special Ed, Assistants (Non-Instructional) – Contracted

In calculating FFY2013 MOE for Pojoaque Valley Public Schools, the following job classification codes as reported under object codes 51100 (Salaries Expense), 51200 (Overtime Expense) and 51300 (Additional Compensation) were considered:

- 1311 Diagnosticians
- 1312 Speech Therapists
- 1313 Occupational Therapists
- 1314 Physical/Recreational Therapists
- 1315 Psychologists/Counselors
- 1316 Audiologists
- 1317 Interpreters
- 1318 Specialists
- 1319 Special Ed. Assistants (Non-Instructional)
- 1412 Teachers –Special Education
- 1712 Instructional Assistants – Special Education

Pojoaque Valley Public Schools may submit other allowable expenditures that are necessary for the provision of special education and related services for consideration in determining the LEA’s level of effort. SEB will determine if those expenditures will be included in the LEA’s level of effort on a case-by-case basis.

The Special Education Bureau looks forward to working with you to improve the outcomes for New Mexico students receiving special education services.

March 18, 2015

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Sincerely,



Patricia Hawkins

Fiscal Manager, Special Education Bureau

JD/ph

cc: Christina Velasquez, Special Education Director, Pojoaque Valley Public Schools
Alex Salazar, Business Manager, Pojoaque Valley Public Schools

Maintenance of Effort (MOE) Verification Form

As of March 18, 2015, Pojoaque Valley Public Schools met MOE in FFY2013. The required level of effort for FFY2014 is \$1,222,603.81, unless allowable exceptions are submitted and approved by Special Education Bureau (SEB).

Review the FFY2013 MOE Executive Summary below and either accept or reject the information regarding spending in FFY2013 for Pojoaque Valley Public Schools. Return this form, noting your acceptance or rejection to the SEB on or before April 17, 2015. This form may be signed, scanned and emailed to Andrea.Aiello@state.nm.us or signed and faxed to (505) 954-0001 Attention: Andrea Aiello.

FFY2013 MOE Executive Summary					
Required Level of Effort FFY2013 (2013-2014)	Actual Level of Effort FFY2013 (2013-2014)	Level of Effort (Reduced) or Increased	Per- Capita Expenditures FFY2012	Per Capita Expenditures FFY2013	Per-Capita Expenditures (Reduced) or Increased
\$1,196,632.45	\$1,275,171.94	\$78,539.49	\$6,461.01	\$7,084.29	\$623.28

Failure to return the signed *MOE Verification Form* will be considered an acceptance of the information provided in the FFY2013 MOE Executive Summary, as stated above.

Accept the Actual Level of Effort for FFY2013 indicated above.

NOTE: Pojoaque Valley Public Schools may still produce evidence of allowable exceptions pursuant to 34 CFR § 300.204, or other evidence of allowable reductions on or before April 17, 2015.

Reject the Actual Level of Effort for FFY2013 indicated above. Pojoaque Valley Public Schools must provide SEB with supporting documentation or other evidence of a miscalculation of the Actual Level of Effort identified above on or before April 17, 2015.

 Authorized Signature

 Date

13-13

Exhibit #6

Maintenance of Effort (MOE) Verification Form

As of March 18, 2015, Pojoaque Valley Public Schools met MOE in FFY2013. The required level of effort for FFY2014 is \$1,222,603.81, unless allowable exceptions are submitted and approved by Special Education Bureau (SEB).

Review the FFY2013 MOE Executive Summary below and either accept or reject the information regarding spending in FFY2013 for Pojoaque Valley Public Schools. Return this form, noting your acceptance or rejection to the SEB on or before April 17, 2015. This form may be signed, scanned and emailed to Andrea.Aiello@state.nm.us or signed and faxed to (505) 954-0001 Attention: Andrea Aiello.

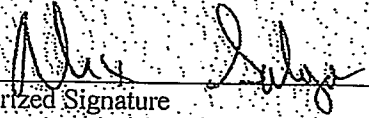
FFY2013 MOE Executive Summary					
Required Level of Effort FFY2013 (2013-2014)	Actual Level of Effort FFY2013 (2013-2014)	Level of Effort (Reduced) or Increased	Per Capita Expenditures FFY2012	Per Capita Expenditures FFY2013	Per Capita Expenditures (Reduced) or Increased
\$1,196,632.45	\$1,275,171.94	\$78,539.49	\$6,461.01	\$7,084.29	\$623.28

Failure to return the signed *MOE Verification Form* will be considered an acceptance of the information provided in the FFY2013 MOE Executive Summary, as stated above.

Accept the Actual Level of Effort for FFY2013 indicated above.

NOTE: Pojoaque Valley Public Schools may still produce evidence of allowable exceptions pursuant to 34 CFR § 300.204, or other evidence of allowable reductions on or before April 17, 2015.

Reject the Actual Level of Effort for FFY2013 indicated above. Pojoaque Valley Public Schools must provide SEB with supporting documentation or other evidence of a miscalculation of the Actual Level of Effort identified above on or before April 17, 2015.


Authorized Signature

4/16/15
Date

Exhibit #7

MAINTENANCE OF EFFORT - POJOAQUE VALLEY SCHOOLS

FY 2010 MOE	FY 2011 MOE	MOE (Reduced) or Increased	LEA'S 2009-2010 Determination	Per Capita Amount FY2010	Per Capita Amount FY2011	May LEA Decrease MOE for FY 2011
1,452,743.00	1,292,070.00	(160,673.00)	MEETS	5,321.00	4,768.00	NO

FY 2011 MOE	FY 2012 MOE	MOE (Reduced) or Increased	LEA'S 2010-2011 Determination	Per Capita Amount FY2011	Per Capita Amount FY2012	May LEA Decrease MOE for FY 2012
1,292,070.00	1,241,838.00	(50,232.00)	MEETS	4,768.00	4,967.00	NO

FY 2012 MOE	FY 2013 MOE	MOE (Reduced) or Increased	LEA'S 2011-2012 Determination	Per Capita Amount FY2012	Per Capita Amount FY2013	May LEA Decrease MOE for FY 2013
1,241,838.00	1,185,459.79	(56,378.21)	MEETS	4,967.00	5,645.05	NO

FY 2013 MOE	FY 2014 MOE	MOE (Reduced) or Increased	¹²⁻¹³ LEA'S 2011-2012 Determination	Per Capita Amount FY2013	Per Capita Amount FY2014	May LEA Decrease MOE for FY 2013
1,185,459.79	1,214,834.94	29,375.15	MEETS	5,645.05	6,166.67	NO

as of 3/5/14 MOE expenditures totalled 698,665.72 & encumb were 523,592.62 for a total of 1,222,258
 sped student count at 40th day (10/9/13) was 197.

