

Step by Step Guide for Completing the 2024-25 Compliance Standard LEA Maintenance of Effort (MOE) Calculator

Version 2.0 Calculator –

All school districts and state agencies are required to use the **Version 2.0 Calculator**.

Each district or agency received the Version 2.0 Calculator prior to the 2025–26 IDEA grant cycle, provided all prior-year requirements had been met.

Verification of Previous Years' Requirements (Must Be Completed Before Starting)

School districts and state agencies must not submit their 2024–25 LEA MOE Compliance Standard Calculator until all prior-year requirements have been approved by the New York State Education Department (NYSED).

If you are unsure whether your district or agency has met all previous requirements, please contact idea@nysed.gov.

This rule is necessary because determination of whether an LEA meets the 2024–25 Compliance Standard depends on data from prior years.

If your district or agency needs a copy of its most recently approved Calculator, please submit a request to idea@nysed.gov.

Important Note:

Prior-year data must not be altered. If revisions are needed, email idea@nysed.gov for further instruction.

Information That MUST Be Completed

1) **TAB 5 – 24–25 Amounts**

Actual SWD Child Count (Cell I1)

Districts and state agencies must enter their 2024–25 Actual Students with Disabilities (SWD) Child Count in **Cell I1**.

SWD counts are reported and certified on BEDS Day (the first Wednesday in October) through the PD System in the SED Business Portal:

<https://portal.nysed.gov/abp>

Verification Reports Used to Determine SWD Child Count

Below are the Verification Reports (VRs) used to determine the correct SWD Child Count.

- **Verification Report (VR) 2 – School Age Child Count by Age and Disability**

Provides the total count of Students with Disabilities.

- **Verification Report (VR) 5 – School Age LRE Setting**

Required only if the district has Parentally Placed Students not receiving special education services.

To determine the correct number of Parentally Placed Students not receiving services, combine:

1. **Report 16A – Line 3:**

Parentally placed in a nonpublic elementary school not receiving publicly funded special education and related services.

2. **Report 16B – Table 3 – Line 4:**

Parentally placed in a nonpublic school not receiving special education services.

These students **must not be included** in the SWD Child Count.
If applicable, they appear on **VR 5**.

Verification of Child Count

- Document Name: **2024–25 Students with Disabilities (SWD) Child Count for Compliance Standard**
- Location: [IDEA Grant Guidance](#) Child Count Section
- Purpose: Shows the number of students with disabilities reported by each district or agency.
- Key Point: The child count listed for your agency/district comes directly from the data your district or agency submitted.

In other words, this report is **not an independent count**; it simply reflects what your district/agency reported for compliance purposes under IDEA.

2) **TAB 5 – 24–25 Amounts**

Complete the Compliance section of Tab 5 (Columns H–M).

Districts/agencies must provide object description and actual expenditure amounts in cells H5–L29.

For assistance, contact the State Aid Planning Unit at Questar III BOCES at (518) 477-2635.

They have developed a worksheet to guide LEAs through the required expenditure information.

Questar III website <https://www.questar.org/sap/resources/> under the section Maintenance of Effort

3) **TAB 7 – 24-25 Summary**

Complete:

- **Cell B22: 2024–25 611-grant allocation amount**
 - **Cell B23: 2024–25 619-grant allocation amount**
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Information That MAY Be Completed (Highly Recommended)

These items may benefit the district or agency because they can help the LEA meet MOE.

Exceptions

A district or agency may reduce its MOE obligation if an allowable exception applies:

- a) Voluntary or for-cause departure of special education staff
- b) Decrease in enrollment of IDEA-eligible children
- c) Termination of a costly program for a particular child, under certain conditions
- d) Termination of costly long-term expenditures

(Please note: Exception (e) is **not applicable in New York State**, as NYSED does not operate a high-cost fund.)

Guidance is located on our site [IDEA Grant Guidance](#) in the **Maintenance of Effort** sections

1) TAB 6 – 24-24 Exc & Adj

If applicable, enter any allowable Exceptions or Adjustments.

Complete the Compliance Standard section (Columns **H–M**).

If you enter an Exception for the Eligibility Standard (Columns A–F on Tab 6) and is allowed for 2024–25, make sure to enter it again in the Compliance Standard (Columns H–M). This may result in the same Exception appearing in both places because each section uses a different comparison year.

Adjustments

Guidance is located on our site [IDEA Grant Guidance](#) in the **Maintenance of Effort** sections

Review Items

Compliance with MOE is determined by comparing the district's or agency's current expenditures to the most recent year in which the LEA met MOE — whether it met the requirement outright or through approved exceptions/adjustments—for each applicable method.

Explanation

- **MOE (Maintenance of Effort)** requires a school district or state agency to spend at least as much on special education as it did in a prior qualifying year.
- The “**most recent year in which the school district or state agency met MOE**” is the baseline year used for comparison.
- This baseline remains valid **even if the school district or state agency met MOE only after applying exceptions or adjustments**.
- **Each method** (e.g., local funds only, state/local combined, etc.) is compared separately.

Upon entering all necessary data, users should verify results in:

- **TAB 7: 24–25 Summary (Row 17)**
- **TAB 4: Multi-Year MOE Summary (Row 4)**

NYSED recommends that a school district or state agency calculate all four MOE methods to ensure accuracy; however, a school district or state agency is considered compliant if it meets **at least one** of the four methods.

Submitting the Calculator

Email your completed LEA MOE Calculator to idea@nysed.gov.

Use the subject line:

2024–25 MOE Compliance – [School District or State Agency Name]

Submission Deadline: March 31, 2026

Guidance Information

For guidance on the LEA MOE Calculator and other MOE-related resources, please visit:

- NYSED IDEA Grant Guidance - [IDEA Grant Guidance](#)
 - Center for IDEA Fiscal Reporting – MOE Information – [CIFR MOE Information](#)
 - Electronic Code of Federal Regulations (eCFR) – <https://www.ecfr.gov>
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Technical Assistance

For questions or concerns, contact NYSED at **(518) 486-4662** or idea@nysed.gov .