Step by Step Guide to
"Complete the LEA MOE Calculator"

1. Introduction

Defines what Maintenance of Effort (MOE) means for the LEAs. There are two components of MOE for LEAs.

1. Eligibility Standard – The Eligibility Standard is what an LEA budgets for the education of children with disabilities for the school year using one of the four acceptable methods: (i) Local funds only; (ii) The combination of State and local funds;(iii) Local funds only on a per capita basis; or (iv) The combination of State and local funds on a per capita basis.

   Starting with the 2017-18 IDEA grant period, the method how an LEA completes the Eligibility Standard for MOE will be changed to comply with IDEA regulations. Beginning with school year 2017-18, LEAs must use the LEA MOE calculator described later in the presentation. Further guidance will be included in the 2017-18 IDEA grant guidance released in May 2017.

2. Compliance Standard – The Compliance Standard is what an LEA expends for the education of children with disabilities for the school year using one of the four acceptable methods: (i) Local funds only; (ii) The combination of State and local funds;(iii) Local funds only on a per capita basis; or (iv) The combination of State and local funds on a per capita basis.

   NYS Education Department (NYSED) has NEVER required LEAs to submit information that verifies that an LEA meets the Compliance Standard for MOE. Because of that fact, NYSED has been out of compliance with this requirement of IDEA. To address this non-compliance, LEAs will be required to complete the Compliance Standard component of LEA MOE for school years 2013-14, 2014-15, and 2015-16 by completing the LEA MOE Calculator described later in this presentation.

2. The Getting Started Worksheet (TAB 3 of the Calculator)

LEAs must answer each question on the worksheet.

- LEA ID is your agency code
- Start of the fiscal year should be 7/01
- End of the fiscal year should be 6/30
- Are you able to separate budget/expenditures of state and local funds? Answer should be YES.
- Would you like the spreadsheet to calculate the Exceptions (b) for you? Answer should be YES.
- Does the state have a high cost fund? Answer is NO for each year.

3. Multi-Year MOE Summary Worksheet— (TAB 4 on the Calculator)

On this worksheet LEAs will complete Compliance (Expenditure) information for only the 2013-14 and 2014-15 school years.

DO NOT complete information for the school year 2010-11, 2011-12, or 2012-13. Leave these three school years blank on the worksheet.

DO NOT delete any rows in the calculator because there are formulas within the spreadsheet that will error out if you delete any row.

LEAs should complete all data for all 4 methods of MOE!!

Complete the following cells of the worksheet:

2013-14 Year

1. Cell C6 – Child count for 2013-14. Districts certify their Student with Disabilities count (those receiving services in the first Wednesday in October) during January. Districts certify online the VR 1-6 & VR 8 report, which are certified through the SED

Business Portal. See document named **SWD Child Count by District** for your districts child count for student with disabilities for the 2013-14 school year.

2. Cell D6 – Local Expenditure Amount.
3. Cell F6 – State and Local Expenditure amount.
4. As long as you completed information for cells C6, D6, and F6 then cells E6, G6, I6, and K6 have a drop down box and you can state **Met as Baseline**. Since 2013-14 is the 1st year of completing this expenditure information as long as data has been submitted for each method then the LEA has **Met as Baseline** for all 4 methods of MOE.

2014-15 Year

1. Cell C7 – Child count for 2014-15. Districts certify their Student with Disabilities count (those receiving services in the first Wednesday in October) during January. Districts certify online the VR 1-6 & VR 8 report, which are certified through the SED Business Portal. See document named **SWD Child Count by District** for your districts child count for student with disabilities for the , 2014-15 school year.
2. Cell D7 – Local Expenditure Amount.
3. Cell F7 – State and Local Expenditure amount.

Based on the numbers submitted for each MOE method an LEA must determine one of 3 choices for cell E7, G7, I7, and K7.

- If the amounts for the 2014-15 school year are the same or higher than the 2013-14 school year, the LEA has Met MOE and can choose that selection from the drop down box.
- If the amounts for the 2014-15 school year are lower than the 2013-14 school year, the LEA has two choices 1) Met with exceptions or adjustments or 2) Did not Meet.

The Exceptions and Adjustment for the 2014-15 school year is located on TAB 23 of the Calculator and will be explained later in this document.

4. 15-16 Amounts Worksheet (Tab 5 of the Calculator)

We are doing the Compliance Standard, so LEAs should complete the worksheet on the right in this tab.

Steps for this worksheet:

1. Child count for 2015-16 in Cell I1. Districts certify their Student with Disabilities count (those receiving services in the first Wednesday in October) during January. Districts certify online the VR 1-6 & VR 8 report, which are certified through the SED Business Portal. See document named **SWD Child Count by District** for your districts child count for student with disabilities for the 2015-16 school year.

2. Complete expenditure information for H5 to L5 for each expenditure code used by the LEA. However an LEA codes expenses for children with disabilities should be used when completing this worksheet.

DO NOT complete any information on the left side of the worksheet because that is for the Eligibility Standard and LEAs were not required to complete this Eligibility Standard for the 2015-16 school year.

5. 15-16 MOE Worksheet (Tab 6 of the Calculator)

This worksheet is populated based on the information completed on Tab 4 and Tab 5 of the Calculator. This worksheet will calculate if you have or haven't Met MOE.

Please make sure that cell B1 is marked as Compliance and not Eligibility.

The 2nd part of this worksheet is the Exceptions/Adjustments for MOE. Information on this topic is located on Tab 7 of the Calculator.

6. 15-16 Exceptions & Adjustment Worksheet: Exception (a) (Tab 7 of the Calculator)

Notwithstanding the restriction in § 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

The PowerPoint presentation provides an example on how this is calculated.

7. 15-16 Exceptions & Adjustment Worksheet: Exception (b) (Tab 7 of the Calculator)

Notwithstanding the restriction in § 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

(b) A decrease in the enrollment of children with disabilities.

The PowerPoint presentation provides an example on how this is calculated.

8. 15-16 Exceptions & Adjustment Worksheet: Exceptions (c) and (d) (Tab 7 of the Calculator)

Notwithstanding the restriction in § 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

(c) 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—

(1) Has left the jurisdiction of the agency;
(2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
(3) No longer needs the program of special education.

(d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

The PowerPoint presentation provides an example on how this is calculated.

9. 15-16 Exceptions & Adjustment Worksheet: Exception (e) (Tab 7 of the Calculator)

NYSED has not operated a high cost fund, so no information can be completed for this section.

10. 15-16 Exceptions & Adjustment Worksheet: MOE Adjustment (Tab 7 of the Calculator)

This section is located at the bottom of Tab 7. Please use the link in cell C70 to determine if your LEA is eligible for this adjustment.

11. 14-15 Exceptions & Adjustment Worksheet (Tab 23 of the Calculator)

We recommend that LEAs enter data based on final expenditures for each exception or adjustment they want to apply from 2014–15. These exceptions and adjustments would work the same as Tab 7 of the calculator but for the 2014-15 school year. If an LEA submits data on this worksheet, please make sure it is calculated when reviewing Tab 4 that states an LEA Met with Exceptions or Adjustments.

12. Return to 15-16 MOE Worksheet (Tab 7 of the Calculator)

If an LEA made calculations on Tab 7 for 2015-16 Exceptions & Adjustments please review the how the calculations change after the entry of exceptions and adjustment data.

If an LEA has not calculated any exceptions or adjustment data, then the information on this worksheet should remain the same.

13. Multi-Year MOE Summary Worksheet—Current Year Data (Tab 4 of the Calculator)

After you have completed all the LEA's data including exceptions and adjustments, the LEA should review Tab 4 Multi-Year MOE Summary.

If an LEA has met MOE for both 2014-15 and 2015-16 for at least one of the four criteria, then the LEA has met the Compliance Method for LEA MOE.

If an LEA has not met MOE for either/both 2014-15 or 2015-16, then please contact NYSED at idea@nysed.gov to discuss next steps. We will work with LEAs to make sure their calculations are correct and determine next steps based on information provided.

14. Other References and Guides

Links below can be used for further guidance.

https://www2.ed.gov/policy/speced/guid/idea/memosdcltrs/osepmemo1510leamoeqa.pdf

http://cifr.wested.org/resources/lea-moe