

# Step by Step Guide to Complete the 2023-24 Compliance Standard LEA Maintenance of Effort (MOE) Calculator for the Individual with Disabilities Education Act (IDEA) Program

## Verification of Previous Years Requirements Before Getting Started

School Districts/State Agencies **MUST NOT** submit their 2023-24 LEA MOE Compliance Standard Calculator until all previous year's requirements have been approved by New York State Education Department (NYSED). If you have any questions/concerns if your district has not met all previous year's requirements, please send an e-mail to [idea@nysed.gov](mailto:idea@nysed.gov)

The reason for this rule is that the determination if a School District/State Agency meets the 2023-24 Compliance Standard is based on previous years data.

If a district/agency needs a copy of its latest approved Calculator please send an e-mail to [idea@nysed.gov](mailto:idea@nysed.gov) for this request.

**Important Note** - Previous years data must not be changed. If any data from a previous year needs to be changed, please contact NYSED [idea@nysed.gov](mailto:idea@nysed.gov) to determine next steps.

## Information that MUST be Completed

- 1) **TAB 15. 23-24 MOE** – Cell B1 is a drop-down box. Please make sure to select **Compliance**.
- 2) **TAB 14. 23-24 Amounts** – School Districts/State Agencies must include a 2023-24 Actual Student with Disabilities (SWD) Child Count in **Cell I1**. Districts/Agencies input/certify their Student with Disabilities count on BEDS day (those receiving services on the first Wednesday in October) in the PD System contained in SED Business Portal. Here is the Business Portal link <https://portal.nysed.gov/abp>

The person responsible for completing the Calculator should verify your districts/agencies SWD with the people responsible for submitting/verifying SWD data to NYSED.

Below are the two Verification Reports (VR) that include the information needed to determine your SWD Child Count.

- Verification Report (VR) 2 – **School Age Child Count by Age and Disability**. This report includes a total number of Students with Disabilities Count.

The 2<sup>nd</sup> report to review is only needed if your district has any Parentally Placed Students who are not receiving Special Education Services. This information is included in Verification Report 5.

- Verification Report (VR) 5 – **School Age LRE Setting** – Must combine the total of the following two lines.
  1. Report 16A - Line 3 - Parentally placed in a nonpublic elementary school and NOT receiving publicly funded special education and related services
  2. Report 16B - Table 3 – Line 4 – Parentally Placed in Nonpublic School-Not Receiving Special Education Services.

If there are any Parentally Placed students in your district that are not receiving services those students **MUST NOT** be included in your Student with Disabilities Child Count. If your district has any student(s) in this category it was reported on Verification Report 5.

Document titled **2023-24 Students with Disabilities Child Count for Compliance Standard** is located on our website at [IDEA Grant Guidance](#) under the Child Count Heading. This document contains your districts/agencies reported SWD count minus any Parentally Placed Students not receiving Special Education Services for the 2023-24 year.

- 3) **TAB 14. 23-24 Amounts** - Please make sure to complete the information for **Compliance**. The Compliance information is in Columns H-M of the worksheet. The LEA must include a description and actual expenditure amounts in cells **H5-L29**.
  - The State Aid Planning Unit at Questar III BOCES is available to provide technical assistance and guidance on the information needed to complete the Compliance (Expenditure) portion. They have created a worksheet that guides districts on the expenditure information needed to complete **Tab 14**. Please contact Questar III BOCES at (518)477-2635 if your district needs assistance in completing the expenditure information required on **Tab 14**.
- 4) **TAB 4. Multi-Year MOE Summary** – Please complete **Cell L11** and **Cell M11**. **Cell L11** is the 611-grant award amount that your district/agency received for 2023-24. **Cell M11** is the 619-grant award amount that your district/agency received for 2023-24.

## **Information that MAY be Completed**

**Important to complete this section if applicable because it can only benefit a district to meet the MOE requirement**

### **Exceptions**

A school district/state agency may reduce its MOE obligation for expenditures if there is an allowable exception. Allowable exceptions are those due to a) voluntary or for-cause departure of special education staff, b) decrease in enrollment of IDEA-eligible children, c) termination of an exceptionally costly program for a particular child, under certain circumstances, d) termination of costly expenditures for long-term purchases.

Guidance on Exceptions is located on **Tab 2 (lines 282-359)** of the Calculator. NYS Education does not operate a high cost fund so Exception (e) is not applicable.

- 1) **TAB 16 23-24 Exc & Adj.** - If a district/agency has any allowable Exception(s) and/or Adjustment please complete the information as applicable. Please complete any information for the Compliance Standard located in columns H-M.
  - For any Exception included in the Eligibility Standard section (Columns A-F) please include that exception in the Compliance Standard section (Columns H-M) as well if the Exception is allowable for the 2023-24 school year. Exceptions included in the 2023-24 Eligibility Standard are not calculated for the 2023-24 Compliance Standard Calculation. It is permissible to have the same Exception in both the Eligibility Standard and Compliance Standard since the comparison years are different.

**\*Tab 3. Getting Started** - For Cell B7 please make sure the drop-down box states YES. This allows the calculator to calculate Exception(b) decrease in child count automatically.

### **Adjustment**

Please visit our website [IDEA Grant Guidance](#) under the Heading **Maintenance of Effort (MOE) Exceptions and Adjustment Guidance** to view guidance for this topic.

## **Review Items**

Compliance for MOE is determined by comparing the numbers to the last year for each method that **Met MOE** or **Met MOE with Exceptions or Adjustments** using the Compliance Standard (Expenditures).

After you have completed all the information for your district/agency please review tabs **TAB 15. 23-24 MOE** and **TAB 4. Multi-Year MOE Summary** to make sure your LEA has met MOE.

NYSED strongly recommends that a district/agency completes all the information for each four methods to meet MOE, but a district/agency only needs to meet MOE for one method to comply with the requirement.

## **How to Submit Completed Calculator**

Once completed, please submit your LEA MOE Calculator to [idea@nysed.gov](mailto:idea@nysed.gov). In the subject line please write **2023-24 MOE Compliance** and your “**School District/State Agency Name**”.

Please submit your Calculator by 3/31/25.

## **Guidance Information**

For guidance on the LEA MOE Calculator and other MOE Guidance, please visit the our website [IDEA Grant Guidance](#), Center for IDEA Fiscal Reporting website [Center for IDEA Fiscal Reporting - MOE information](#) and the [Electronic Code of Federal Regulations](#).

## **Technical Assistance**

For questions or concerns please contact SED at (518)486-4662 or by e-mail at [idea@nysed.gov](mailto:idea@nysed.gov)