

# 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

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 –

## **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

## **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 Reportinman ~~AMCID 17~~ ~~TTjEMC/3.6~~ 1nd4 (t)-2 ( (c)-