

Local Education Agency Maintenance of Effort (LEA MOE) Eligibility Standard Calculator: 2016–2017 Budget Year

Tool Instructions

Introduction

The purpose of the Local Educational Agency (LEA) Maintenance of Effort (MOE) Eligibility Standard Calculator is to help state educational agencies (SEAs) and/or LEAs to:

- Document state and local fiscal effort in an LEA for special education and related services.
- Determine whether the budgeted effort meets the IDEA’s LEA MOE requirements (34 CFR §300.203).

This tool allows an LEA and/or SEA to determine whether an LEA has met the School Year (SY) 2016–17 MOE eligibility (budget) standard by any of the four methods permitted by IDEA (i.e., total local funds, total state and local funds, local per capita funds, and state and local per capita funds).

An SEA may use this tool in multiple ways. It could complete the workbook based on data submitted by each LEA; collaborate with each LEA to complete the workbook; or ask each LEA to complete and submit the workbook. For example, the SEA could populate previous years’ data and ask the LEA to input budget data for SY 2016–17.

Even if you are experienced with the LEA MOE eligibility standard and with the allowable LEA MOE exceptions and adjustments, we recommend that you refer to CIFR’s two-page Quick Reference Guide on IDEA LEA MOE. The Quick Reference Guide explains the MOE requirement and gives the basis for all the allowable exceptions and adjustments that the tool then allows you to calculate. If you have any questions, please contact your CIFR Community of Practice lead or contact CIFR at cifr_info@wested.org.

General Instructions

The tool allows you to enter data for multiple years, beginning in 2011–12 through 2016–17. In some cases, you will only need data back to 2014–15; in other cases, you may need data back to 2011–12. Before using this tool, we recommend having access to your historical MOE results, exceptions and adjustment data, and current budget data.

There are 10 tabs in the workbook. The first two tabs are introductory; the third tab includes historical data on MOE; the fourth tab is for entering budget amount for 2016–17; the fifth tab is a summary of MOE for 2016–17; and the final five tabs are for entering exceptions and adjustment data for each year from 2012–13 through 2016–17.

Shaded cells are for data entry. Unshaded cells will calculate automatically. When completing the workbook, if an LEA is unable to separate out the expenditures of state and local funds, then all amounts should be entered into the state column for consistency. In this case, the LEA will not be able to use the local total or local per capita methods to demonstrate it has met the eligibility standard.

“Multi-Year MOE Summary” Worksheet

Background

This sheet summarizes information on previous years’ fiscal efforts and compiles figures from the subsequent sheets in the workbook for the current budget year (SY 2016–17). When information is entered into the other sheets, this page will be auto-filled to show whether budgeted amounts meet the eligibility standard.

The tool begins with SY 2011–12, the baseline year for LEA MOE calculations established by the Office of Special Education Programs (OSEP). This tool presumes that all LEAs have met the LEA MOE compliance standard for all four methods in that year. However, if an LEA met the LEA MOE compliance standard by one of the four methods for any year after 2011–12, that becomes the baseline year for that method and information from previous years is not required. Once the baseline year for each method is established, users should enter data on the expenditures for that method and indicate whether the LEA met MOE for all subsequent years by that method. For example, if an LEA last met the compliance standard for the Local Total Amount method in 2013–14, expenditures should be entered in the Local Total Amount column for 2013–14 and for 2014–15; you should also indicate in the Local Total MOE Result column that the compliance standard was met in 2013–14 and not met in 2014–15 if that is the case (you can do this by selecting “Met” or “Did Not Meet” in the column’s drop-down menu).

An LEA is not required to show results for all four methods, but it is recommended that these results be shown both for historical purposes and for the possibility that an LEA may want, or need, to switch methods in future years.

Directions for filling out the worksheet

- Rows 3–6:
 - In column B, enter the Local Total expenditure amounts and, in column D, enter the State and Local Total expenditure amounts. These should be the LEA’s final, audited expenditure amounts for the previous fiscal years.
 - In column J, enter enrollment numbers of students with disabilities (as defined at 34 CFR §§300.101-300.102) from each school year. The per capita amounts in columns F and H will then auto calculate.
 - For each method and year, select an MOE compliance result (in columns C, E, G, and I): “Met,” “Met with Exceptions or Adjustments,” or “Did Not Meet.” Note: For SY 2011–12, all tests are preset to “Met” since this is the baseline year.
- Row 7:
 - Enter the current year’s (SY 2015–16) budgeted amounts for local funds and for state and local funds in columns B and D, respectively.
 - Enter the SY 2015–16 enrollment in column J. In some cases, this may be an estimate.
 - The SY 2015–16 MOE results are set to “Not Final” because the school year is not yet over and expenditures are not finalized. (Remember that the comparison year is not the immediate previous year, but the most recent year for which final, auditable fiscal data are available.)
- Row 8:
 - Enter the SY 2016–17 enrollment of children with disabilities in column J. This will be an estimate, perhaps based on trends over time.
 - The remaining cells in this row will calculate based on the information entered in other sheets of this workbook.

“16-17 Amounts” Worksheet

This is an input sheet to record the LEA’s annual fiscal effort.

- In columns A and B, enter Object Descriptions and Codes as available for all local and state budgeted items for SY 2016–17. An Object Description describes the expenditure (e.g., teacher salaries and benefits, supplies, therapist contracts) and the Code references the billing code used by the LEA to track the funds.
- In columns C and/or D, enter the correlating budgeted amount at the local and/or state level for each object entered in column A.
- The “State and Local” column (column E) is auto-calculated based on what users input in columns C and D.

“16-17 MOE” Worksheet

This sheet draws on the information entered in the “Multi-Year MOE Summary” and “16–17 Amounts” worksheets as well as the exception and adjustment sheets (“YY-YY Exc & Adj” — these sheets are explained at the end of this instructions document). This sheet calculates whether the MOE eligibility standard is met and

the difference between what has been budgeted and what must be budgeted to meet the standard, by each of the four methods.

- Calculation tables (rows 3–11) show, based on the “16–17 Amounts” and the “YY-YY Exc & Adj” sheets for the current and previous year, whether the LEA met the MOE eligibility standard based on budgeted amounts.
- Each of the calculation tables is automatically filled and does not require user input.
 - Rows 4 and 5 display the comparison year and amount, which are determined by the most recent year in which the LEA met the MOE compliance standard for each of the four methods. This information is obtained from the “Multi-Year MOE Summary” sheet.
 - Row 6 displays the total budgeted amounts from the “16–17 Amounts” sheet.
 - Based on the data entered in the other sheets, an MOE eligibility result will appear in the MOE Result column of Row 6. If MOE is not met based on the budgeted amounts, Row 7 will show the initial difference between the comparison year and the SY 2016–17 budget.
- If an LEA does not meet MOE requirements based on its budgeted amounts, it should add any relevant qualifying exceptions and MOE adjustments to the “YY-YY Exc & Adj” sheets. The data from these sheets are documented in rows 17–72. Even if an LEA meets MOE, they should consider entering all exception and adjustment information in the relevant “YY-YY Exc & Adj” sheets, since this information may be helpful for future years. The exception and adjustment information could be to the LEA’s financial advantage because the LEA may be able to lower the amount needed to meet MOE in future years.
 - In row 23, users may indicate they would like the calculator to automatically calculate the exception based on a decrease in the enrollment of special education students (34 CFR §300.204[b]), as recorded in the respective “YY-YY Exc & Adj” sheets.
 - If users opt out of the automatic calculation of that exception (the default), they may enter other amounts for that exception on the exception and adjustment sheet for each year. Users should ensure that any formula used to calculate an amount for exception (b) is approved by the SEA and is justifiable and consistent with the IDEA regulations.
 - All rows other than row 23 will be filled based on information entered in the exception and adjustment sheets for the SY 2016–17 budget year and previous years.
- Row 6 will automatically update as exception and adjustment information is entered into the “16–17 Exc & Adj” sheet. When there is sufficient exception and adjustment information to meet the eligibility standard, row 6 and the 2016–2017 Budget (Eligibility) row in the “Multi-Year MOE Summary” sheet will automatically update to reflect that with a label of “Met with Exceptions or Adjustments.”

Exception & Adjustment Worksheets (“YY-YY Exc & Adj”) for current and previous years

Background

CIFR recommends entering exceptions and adjustments for multiple years, including for intervening years when the standard was met. Exceptions from intervening years that are not needed because the LEA met the standard will be considered and included in the calculations for future years.

The exception and adjustment sheets ask for identical information for the current and previous years. For the SY 2016–17 sheet, the exception and adjustment amounts will be projected. SY 2015–16 amounts may also be projected as the school year has not ended. Numbers entered for SY 2014–15 and earlier years should be based on final, audited expenditures.

The Calculator documents the five exceptions permitted by 34 CFR §300.204 and the MOE adjustment permitted by 34 CFR §300.205. When information is entered on these sheets, the “16–17 MOE” and the “Multi-Year MOE Summary” sheets will automatically update for all methods for which the exceptions or adjustments are entered. If the rows provided for exceptions (a), (c), (d), and (e) are not sufficient to list your exceptions, summarize the exceptions in the provided rows and maintain the appropriate additional documentation separately.

Directions for filling out the worksheet

- Exception (a), rows 2–21.
 - Enter information about all departing personnel and replacement personnel, including amounts of salary and benefits paid from local and state funds.
- Exception (b), rows 23–35.
 - Option 1. If users selected “No” in row 23 of the “16–17 MOE” sheet, they may enter an amount here for this exception. That amount must be based on a method allowed by the SEA and that is justifiable and consistent with IDEA regulations.
 - Option 2. If users selected “Yes” in row 23 of the “16–17 MOE” sheet, no information should be entered. The workbook calculates this exception based on the enrollment information entered in the “Multi-Year MOE Summary” sheet and a method that has been approved by OSEP. For this exception only, the worksheet shows how the exception applies differently to the total and per capita methods.
- Exception (c), rows 37–48.
 - Enter information about students with disabilities requiring exceptionally costly program(s). Enter a student identifier; the reason for the termination of the obligation of the agency to provide special education; local costs; and state costs. The costs will be automatically summed in the final column of the table.

- Exception (d), rows 50–60.
 - Enter information about costly expenditures for long-term purchases. Describe the costly expenditure that has terminated, and provide local and state costs. The costs will be automatically summed in the final column of the table.
- Exception (e), rows 62–72.
 - This exception must explicitly be permitted by the SEA. If the SEA has allowed this exception, information should be entered for each student for whom the SEA assumed (or is projected to assume) costs in a given year and the amounts assumed in that year. Enter a student identifier and the total costs assumed by the state. The costs will be automatically summed in the final column of the table.
- Adjustment, rows 74–77.
 - If an LEA is eligible for an MOE adjustment, use this link to the IDEA Data Center’s MOE Reduction Eligibility Decision Tree and Worksheet <https://ideadata.org/resource-library/56995073150ba000628b45df/> and enter the available adjustment taken in row 76.