

ADDITIONAL RESOURCES FOR IDEA MOE

A. Local Education Agency Maintenance of Effort (LEA MOE) Calculator

[Local Educational Agency Maintenance of Effort Calculator](#)

Developed by CIFR, this tool allows State Education Agencies (SEAs) and Local Education Agencies (LEAs) to determine whether the LEA MOE eligibility (budget) and compliance (expenditure) standards have been met by any of the four methods permitted by IDEA (i.e., total local funds, total state and local funds, local funds per capita, and state and local funds per capita). The calculator assists users in identifying the appropriate comparison year and amount, accounts for exceptions and adjustments from current and past years, and incorporates the ‘subsequent years’ rule.

This Excel tool (<http://cifr.wested.org/resources/lea-moe/calculator/>) is designed to assist SEAs and LEAs in:

1. Calculating whether an LEA has met the eligibility (budget) and compliance (expenditure) standards for MOE by any of the four methods:
 - total local funds;
 - total state and local funds;
 - local funds per capita; and
 - state and local funds per capita.
2. Identifying the appropriate comparison year and amount;
3. Accounting for exceptions and adjustments from current to past years; and
4. Incorporating the ‘subsequent years’ rule.

B. MOE Reduction Eligibility Decision Tree and Worksheet

The [MOE Reduction Eligibility Decision Tree and Worksheet](#) includes two documents to assist SEAs and LEAs with MOE reduction. The first document is a decision tree that guides SEAs and LEAs through a series of questions to determine an LEA’s eligibility to reduce MOE. The second document is an Excel-based worksheet that facilitates the calculation of the maximum allowable amount of funds for MOE reduction and CEIS.

C. Navigating Coordinated Early Intervening Services (CEIS) Frequently Asked Questions (FAQ)

The [Navigating Coordinated Early Intervening Services \(CEIS\) Frequently Asked Questions \(FAQ\)](#) document developed by the Office of Special Education Programs (OSEP) OSEP-funded *IDEA* Data Center (IDC) focuses on helping SEAs and LEAs understand CEIS and its reporting requirements. These questions were developed to be used in conjunction with the [OSEP Guidance Memo 08-09](#).

D. Cross Walk of new Regulations for MOE

The Center for IDEA Fiscal Reporting has the [Cross Walk of Current IDEA MOE Regulations with Prior MOE Regulations](#) document that explains the regulations with other resources.

E. Questions and Answers

OSEP Memo 15-10, [Issuance of Guidance on the Final Local Educational Agency \(LEA\) Maintenance of Effort \(MOE\) Regulations Under Part B of the Individuals with Disabilities Education Act \(IDEA\)](#) is an explanation of the process with examples.

F. The following tables and examples in the Federal Register document [Assistance to States for the Education of Children with Disabilities](#) illustrate how the different methods work:



Table 1 of [Assistance to States for the Education of Children with Disabilities](#) is an example of Level of Effort Required to Meet MOE Compliance Standard in Year Following a Year in which LEA Failed to Meet MOE Compliance Standard.

Table 2 of [Assistance to States for the Education of Children with Disabilities](#) is an example of Level of Effort Required to Meet MOE Compliance Standard in Year Following Consecutive Years in Which LEA Failed to Meet MOE Compliance Standard.

Table 3 of [Assistance to States for the Education of Children with Disabilities](#) is an example of Level of Effort Required to Meet MOE Compliance Standard in Year Following Year in Which LEA Met MOE Compliance Standard.

Table 4 of [Assistance to States for the Education of Children with Disabilities](#) is an example of Level of Effort Required to Meet MOE Compliance Standard in Year Following Year in Which LEA did not Meet MOE Compliance Standard.

Table 5 of [Assistance to States for the Education of Children with Disabilities](#) is an example of How an LEA May Meet the Compliance Standard Using Alternate Methods from Year to Year.

Table 6 of [Assistance to States for the Education of Children with Disabilities](#) is an example of How an LEA May Meet the Compliance Standard Using Alternate Methods from Year to Year and Using Exceptions or Adjustment Under Sections 300.204 and 300.205

Table 7 of [Assistance to States for the Education of Children with Disabilities](#) is an example of How an LEA May Meet the Eligibility Standard in 2016–2017 Using Different Methods.

Table 8 of [Assistance to States for the Education of Children with Disabilities](#) is an example of How an LEA May Meet the Eligibility Standard in 2017–2018 Using Different Methods and the Application of the Subsequent- Years Rule.

Table 9 of [Assistance to States for the Education of Children with Disabilities](#) is an example of How an LEA May Meet the Eligibility Standard Using Exceptions and Adjustments in §§ 300.204 and 300.205, 2016–2017.

Table 10 of [Assistance to States for the Education of Children with Disabilities](#) is an example of How to Calculate the Amount of an LEA’s Failure to Meet the Compliance Standard in 2016–2017 and the Amount that an SEA Must Return to the Department.