

PUTTING STUDENTS FIRST



# Knowledge Café

## June 2025



State Aid and Financial Planning Service

# Agenda

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- SBO Calendar for July 2025
- Kathy's Corner – Health and Welfare Billings – What Should or Shouldn't be Included
- Review of the new MOE Calculator and Tips on Claiming all Your Exemptions
- Questions and Answers





# SBO Calendar for July 2025

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Task	Due Date	Filing Requirement	Notes	Priority
IDEA Section 611 and 619 and 2025-26 applications and MOE eligibility.  For Year Specific Guidance: <a href="#">See IDEA Application Guidance</a>	7/1	Annually	Section 611 and Section 619 are provisions under the Individuals with Disabilities Education Act (IDEA), the nation's special education law. Each district must annually file a Federal Grant application to access the money allocated to it under each section.	Required
Publish bids for new pupil transportation contracts by July 1st for students with disabilities	7/1	Annually		Required
Review OMB Guidance for Federal Financial Assistance (formally called Uniform Guidance for Federal Awards) regarding procurement policies and procedures (2 CFR 200.318)	7/1	Annually	Verify documentation and written policies required are in place pursuant to OMB Guidance for Federal Financial Assistance.	Required
Verify that all available <b>recommended</b> financial reports are posted on the district's website if not already completed during the prior school year	7/1	Annually	School districts are required to provide the public with transparent and comprehensive financial information. NYS OSC School District website transparency audits led to the <b>recommendation</b> that the following documents should be posted on a school district's website and that the documents be posted in a location that make them easy to find: (1) any interim Budget to Actual Reports, (2) the Internal Audit Report and any related CAPs, and (3) any Multiyear Financial Plans that the Board has not officially adopted.	Recommended Best Practice

# SBO Calendar for July 2025

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Task	Due Date	Filing Requirement	Notes	Priority
Verify that all available <b>required</b> financial reports are posted on the district's website if not already completed during the prior school year	7/1	Annually	School districts are required to provide the public with transparent and comprehensive financial information. NYS OSC School District website transparency audits have stated that the following documents are <b>required</b> to be posted on a school district's website and that the documents be posted in a location that makes them easy to find: (1) the Original, Adopted Budget, (2) the Final Annual Budget, (3) the External Audit Report and any related CAPs, (4) any OSC Audit Reports and CAPs, and (5) any Board Adopted Multiyear Financial Plans.	Required
Organizational Meeting - Board of Education & Board Resolutions and Authorizations	7/1	Annually	EL §1707(1) - for Union Free and Central School Districts <b>without</b> a BoE resolution stating when the Annual Meeting is held (must be held on the first Tuesday in July unless it is a legal holiday, then it is held on the first Wednesday in July)	Required
Conduct total of two fire and emergency drills in buildings where summer school is located: one drill within 1st week	7/11	Annually		Required
Organizational Meeting - Board of Education & Board Resolutions and Authorizations	7/3	Annually	EL §2504(1) - for City School Districts with a population less than 125,000 <b>without</b> a BoE resolution stating when the Annual Meeting is held (must be held in the first week in July)	Required
Organizational Meeting - Board of Education & Board Resolutions and Authorizations	7/15	Annually	EL §1707(2) - for Union Free and Central School Districts <b>with</b> a BoE resolution stating when the Annual Meeting is held (must be held within the first 15 days of July)  EL §2504(2) - for City School Districts with a population less than 125,000 <b>with</b> a BoE resolution stating when the Annual Meeting is held (must be held within the first 15 days of July)	Required



# SBO Calendar for July 2025

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Task	Due Date	Filing Requirement	Notes	Priority
Certify compliance with tax cap in OSC Portal See: <a href="#">NYS OSC Portal Login</a>	7/21	Annually	Filed through OSC website.	Required
Assessment Roll Verification See: <a href="#">NYS OSC Portal Login</a>	7/25	Annually	<b>The due date changes each year.</b> Filed through OSC website. Instructions are usually emailed to districts in May.	Required
State Grants - FS-10-F (Final Reports from last school year)	7/30	Annually	Final expenditure reports for 6/30/2025 year end state and federal grants due 30 days after most state funded projects and 90 days after most federally funded projects end. For certain programs, the SED Program Manager may impose an earlier due date. See the Grant Award Notice to verify the due date.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	7/31	Monthly		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports See: <a href="#">Budget Status Report Resources</a>	7/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly if budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included, as necessary.	Required

# SBO Calendar for July 2025



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Task	Due Date	Filing Requirement	Notes	Priority
Bureau of Labor Statistics (BLS) Multiple Worksite Report ( <a href="#">The Multiple Worksite Report : U.S. Bureau of Labor Statistics</a> )	7/31	Quarterly	2nd Quarter 2025. Please check the instructions of the applicable forms to verify the correct due date when available.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	7/31	Monthly		Recommended Best Practice
Complete STAC Reapplications	7/31	Annually	The SED STAC Unit posts STAC Reapplication Listings on-line (EFRT System). Districts should complete the 2025-26 reapplications for their placements. The listing for students in 10-month public high-cost placements is electronic and must be completed on-line.	Recommended Best Practice
Establish petty cash funds authorized by Board of Education	7/31	Annually		Recommended Best Practice
Federal and State Cafeteria Reimbursement Form	7/31	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	7/31	Quarterly	2nd Quarter 2025. Please check the instructions of the applicable forms to verify the correct due date when available.	Required
Fixed Asset Inventory - update	7/31	Annually		Recommended Best Practice





# SBO Calendar for July 2025

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Task	Due Date	Filing Requirement	Notes	Priority
Gather information for State Aid Forms - A, FT, FB, and ST-3	7/31	Annually	Gather info for State Aid claims (Due September 2, 2025 - EL §3601). Provide copies of Forms A, FT & FB with instructions to all personnel who may not be available during the summer (e.g., CSE chair, pupil personnel, transportation supervisor etc.). Summarize first and second semester attendance and membership.	Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	7/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	7/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	7/31	Monthly		Recommended Best Practice
Publish Annual Financial Statement	7/31	Annually	EL §1721 and CR Part 170.2 govern the publication of this report and its contents. Report is to be published in one newspaper published within the district, one newspaper with general circulation within the district or by posting copies in five public places within the district, whichever applies.	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	7/31	Monthly		Recommended Best Practice
Review schedule of debt service payments for the current school year	7/31	Annually		Recommended Best Practice
School Food Service - bid if applicable (food, kitchenware, paper goods etc.)	7/31	Semi-Annually		Recommended Best Practice



# SBO Calendar for July 2025



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Task	Due Date	Filing Requirement	Notes	Priority
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance.  See: <a href="http://www.oms.nysed.gov/cafe/forms/">http://www.oms.nysed.gov/cafe/forms/</a>	7/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Submit STAC forms for all special education students that SED approved attend summer programs	7/31	Annually		Recommended Best Practice
Treasurer's Report	7/31	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	7/31	Quarterly	2nd Quarter 2025	Recommended Best Practice
Worker's compensation reporting for self-insured plans ( <a href="#">GA-4</a> )	7/31	Quarterly	2nd Quarter 2025. Please check the instructions of the applicable forms to verify the correct due date when available.	Required





# Topics Covered Last June



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## ■ Federal Guidance updated:

### ■ Uniform Grant Guidance now called OMB Guidance for Federal Financial Assistance

- Single Audit now required when have \$1,000,000+ (up from \$750,000) of federal expenditures
- Equipment threshold for federal grants increased to \$10,000 (up from \$5,000) (*watch to see if Grants Finance's guidance changes*)
- Need internal controls over cybersecurity to safeguard information

## ■ Claims revisions due by 6/30

- Get all claims/ST-3 into "Clean" status
- Make sure RSU (Summer 4408 and CPSE Admin) schedules are completed
- Update ST-3 for any late audit adjustments from last year

## ■ New ZEB progress reporting due annually per Education Law 3638



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## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

Presentation available at: <https://www.questar.org/knowledge-cafe/>

# **Preparing Your District's Health and Welfare Contracts and Billing**

# Health and Welfare Services

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- *Section 912 of the Education Law requires public school districts to provide students who attend non-public schools located within the boundaries of the school district with the same health and welfare services that are available to students attending the public schools of the district when non-public schools request such services. When a student attending a non-public school lives in another public school district the **Commissioner strongly recommends that the district where the non-public school is located, and the district of student residence are to enter into a written contract governing the services to be provided and the reimbursement for such services.***



# Thinking Ahead to Next Year

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- ❑ Now is a good time to begin drafting your written contract agreements (you can finalize when you get final student counts in the Fall)
- ❑ Are you currently following this process?
  - ▣ If not, the new year is a great time to start this process
- ❑ Work together!





# Sample Contract for Health and Welfare Services

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## CONTRACT FOR HEALTH AND WELFARE SERVICES SCHOOL YEAR

*The following sample contract is provided as a starting point for school districts. Each school should have their own Legal Counsel provide assistance and guidance on the final draft as we do not provide legal opinion nor purport to be able to do so.*

THIS AGREEMENT made in duplicate this 1st day of July, 2014, by and between the Board of Education of XYZ Central School District (**district where student is a resident – from this point called “A”**), New York, party of the first part, and the Board of Education of the ABC Central School District (**district providing services – from this point called “B”**), New York, party of the second part.

WITNESSETH, that the party of the second part has been duly empowered by the provisions of Section 912 of the Education Law to enter into a contract for the purpose of providing health and welfare services for children residing in said XYZ Central School District (A) and attending a nonpublic school located in the ABC Central School District (B), to begin on September 5, 2014 and to end June 30, 2015.

NOW, THEREFORE, the said party of the first part hereby agrees to pay the party of the second part the sum of \$ per pupil for health and welfare services to be provided under section 912 for # of pupils residing in said XYZ Central School District (A) and attending a nonpublic school in said ABC Central School District (B),

And the party of the second part hereby agrees with the party of the first part as follows:  
That the health and welfare services provided under Section 912 may consist of such services but are not limited to, all services performed by a physician, dentist, dental hygienist, nurse, school psychologist, school social worker or school speech therapist, and may also include dental prophylaxis, vision and hearing test, the taking of medical histories and the administration of health screen tests, the maintenance of cumulative health records and the administration of emergency care programs for ill or injured pupils.

The party of the second part will also furnish the following equipment to be used in providing such services if requested by the authorities in charge of the nonpublic school: supplies and equipment for use by physician, school nurse-teacher, psychologist, and speech corrections (i.e., scales, supplies, and all other readily transportable equipment and supplies pertaining to delivery of services).

It is expressly agreed by and between the parties hereto that the services agreed to be supplied under this contract shall not include any teaching services.

It is mutually agreed that this contract shall not become valid and binding upon either party hereto until the same shall be approved by the superintendent of schools.

IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year above written.

President of the Board of Education	(Party of the First Part)	Post Office Address
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Superintendent	(Party of the First Part)	Post Office Address
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Clerk of Board	(Party of the First Part)	Post Office Address
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President of the Board of Education	(Party of the Second Part)	Post Office Address
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Clerk of Board	(Party of the Second Part)	Post Office Address
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Approval of Superintendent of Schools

I have reviewed this student health and welfare services agreement and have approved the same.

Superintendent	(Party of the Second Part)	Post Office Address
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# What Should Be Included?

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- The services which may include, but are not limited to:
  - ▣ All of the services performed by a physician, dentist, dental hygienist, school nurse, school psychologist, school social worker and speech language pathologist.
- May include dental prophylaxis; vision, hearing and scoliosis screening test; recording health histories; physical examinations and in-school immunization; maintaining cumulative health records; and administering emergency care programs for ill or injured students.
- **These services must be provided by the school district in which the nonpublic school is located.**



# What Shouldn't Be Included

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- ❑ Administrative fees
- ❑ Clerical staff that do H & W billings – clerical services to be included are limited to those related to maintained student medical records per ED 912
- ❑ Speech, OT, PT, Psychologists, etc. salaries and fringes that are incurred to provide parentally placed SWD services per their IESPs (billed separately)
- ❑ The cost of paying for your own children's H & W charges to other districts



# Sample Breakdown of Billing

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The following information is the basis for the District providing Health and Welfare services in computing charges back to the district of where the student is a resident but attends a Parochial or Private School located within the Providing School District (pursuant to NYS Education Law Section 912)

School Physician	6,000
School Registered Nurses' Salaries	85,682
School Registered Nurses' Fringe Benefits	51,675
School Social Workers' Salaries	176,876
School Social Workers' Fringe Benefits	51,987
Speech Therapist Salary	134,673
Speech Therapist Fringe Benefits	29,675
Total	<b>536,568</b>
Public School Fall 2024 BEDS Enrollment	1006
Private School Enrollment (located in district, as of same date): 463	463
<b>Computation of per pupil cost: <math>536,568 / 1,469 = \\$365.26</math></b>	
Assuming there are 9 students being billed by School District B to School District A, the cost would be $9 \text{ students} \times 365.26 = \$3,287.34$	

# Resources

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- NYSED Helpful Websites:

- [https://www.p12.nysed.gov/mgtserv/health\\_services/home.html](https://www.p12.nysed.gov/mgtserv/health_services/home.html)
- [Health Services | New York State Education Department](#)

- Commissioner Decisions:

- [#13755](#) -- Relates to calculating the expense per student
- [#13514](#) -- Relates to determining who is responsible for payment (district where student resides, no mention of student being registered)
- [#13952](#) -- Relates to calculating costs of health services





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## Digging into the New MOE Calculator

New version effective 7/1/25

Presentation available at: <https://www.questar.org/knowledge-cafe/>

# Maintenance of Effort

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- MOE Calculator Version 1.4 covered the years 2020-21 through 2024-25
- Newest version (version 2.0) covers the years 2025-26 through 2034-35
- The IDEA Office sent your district the newest version with the exclusions from prior years that can be carried forward already included in this version
  - Start from the MOE Calculator they sent you vs. a new blank one!
  - Email came from [IDEA@nysed.gov](mailto:IDEA@nysed.gov)



# New Spreadsheet – Lots of Tabs

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1. Title Page	2. Getting Started	3a. Intervening Years	3b. High Cost Fund	4. Multi-Year MOE Summary	5. 24-25 Amounts	6. 24-25 Exc & Adj	7. 24-25 Summary
8. 25-26 Amounts	9. 25-26 Exc & Adj	10. 25-26 Summary	11. 26-27 Amounts	12. 26-27 Exc & Adj	13. 26-27 Summary	14. 27-28 Amounts	15. 27-28 Exc & Adj
16. 27-28 Summary	17. 28-29 Amounts	18. 28-29 Exc & Adj	19. 28-29 Summary	38. Total Local Funds	39. Total State & Local Funds	40. Local Funds Per Capita	
41. State & Local Funds Per Cap	42. SEA or LEA Worksheet	43. SEA Guidance					

Tab 3a. Intervening Years – this is where SED listed your exclusions that are being carried forward into 25-26+

Tabs 8 through 10 – this is what you are completing for July 2025

Tabs 20-37 – are hidden currently (2029-30 through 2034-35)

Tabs 38-41 – replaced the tab each year that showed your compliance status after exclusions (this is a multi-year form)

# Tab 3a - Intervening Years

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	A	B	C	D
1	For each state fiscal year listed below, enter the total amount of exceptions and adjustments taken.			
2	Exceptions for the per capita methods will be calculated automatically.			
3	Year	Total taken Exceptions & Adjustment: Local Funds Only	Total taken Exceptions & Adjustment: State and Local Funds	
4	2024	\$ 504,873.28	\$ 504,873.28	
5				
6				
7				
8				
9				
10				
11				
12				
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16				
17				
18				
19				
20				
21				
22				
23				
24	Version 2.0, June 2021. Please ensure that you are using the most recent version of the Calculator by going to:			
	< > ...	2. Getting Started	3a. Intervening Years	3b. High Cost Fund 4. Multi-Year N

The IDEA Office filled this in for your district based on previously submitted MOE Calculators

# Tab 8. 25-26 Amounts

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	A	B	C	D	E	F	G
1	Projected Child Count	96	LEA Name	CSD			
2	<b>Eligibility Standard - State Fiscal Year 2026 - LEA Effort - Budgeted Amounts</b>						
3				<b>SFY 2026 Budget</b>			
4	<b>Object Description</b>	<b>Code 1</b>	<b>Code 2</b>	<b>Local</b>	<b>State</b>	<b>State and Local</b>	
5	Programs for Students with Disabilities	2250		\$ 371,465.00	\$ 2,202,791.00	\$ 2,574,256.00	
6	Employee Benefits	9098		\$ 138,415.00	\$ 820,801.00	\$ 959,216.00	
7	Students with Disabilities	2253		\$ 59,636.00	\$ 71,895.00	\$ 131,531.00	
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29							
30	<b>Grand Totals</b>			<b>\$ 569,516.00</b>		<b>\$ 3,665,003.00</b>	
31	<b>Per Capita Amounts</b>			<b>\$ 5,932.46</b>		<b>\$ 38,177.11</b>	
32	Version 2.0, June 2021. Please ensure that you are using the most recent version of the Calculator by going to:						
33	<a href="https://cifr.wested.org/resource/lea-moe-calculator/">https://cifr.wested.org/resource/lea-moe-calculator/</a>						
34							

No change from  
previous Calculators

< > ...
4. Multi-Year MOE Summary
5. 24-25 Amounts
6. 24-25 Exc & Adj
7. 24-25 Summary
8. 25-26 Amounts
9. 25-26 Exc & Adj

# Tab 9. 25-26 Exc & Adj

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A	B	C	D	E	F
<b>NOTE: SCROLL TO THE RIGHT TO ENTER DATA FOR EXPENDITURES</b>					
LEA Name					
Note: This worksheet may contain Personally Identifiable Information (PII), such as staff salary and benefits and student IDs. LEAs should follow appropriate procedures for protecting PII.					
Eligibility Standard -- Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205 -- Projections for State Fiscal Year 2026 Budget					
Exception (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. (Only include salary and benefits paid from state and/or local funds)					
Departing Personnel					
Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total Budget
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Departing Total			\$ -	\$ -	\$ -
Replacement Personnel					
Employee Name			Salary	Benefits	Total Budget
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Replacement Total			\$ -	\$ -	\$ -
Net Projected Reduction (Departing - Replacement)					\$ -

Similar format to previous Calculator but moved from third tab (of annual 3 tabs) to second tab

4. Multi-Year MOE Summary   5. 24-25 Amounts   6. 24-25 Exc & Adj   7. 24-25 Summary   8. 25-26 Amounts   9. 25-26 Exc & Adj   10. 25-26 Summary

# Tab 9. 25-26 Exc & Adj (Con't)

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A	B	C	D	E	F
<b>NOTE: SCROLL TO THE RIGHT TO ENTER DATA FOR EXPENDITURES</b>					
LEA Name					
Note: This worksheet may contain Personally Identifiable Information (PII), such as staff salary and benefits and student IDs. LEAs should follow appropriate procedures for protecting PII.					
Eligibility Standard – Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205 – Projections for State Fiscal Year 2026 Budget					
<b>Exception (b) A decrease in the enrollment of children with disabilities.</b>					
SFY 2026 Projected Child Count	96				
SFY 2025 Projected Child Count	96				
Difference (must be (-) to apply exception)	0	Not eligible for this exception			
Percent Difference	0%				
	<b>Total Local Funds</b>	<b>Total State and Local Funds</b>			
SFY 2025 Budget	\$ 494,567.00	\$ 3,552,568.00			
Projected Reduction	\$ -	\$ -			
<b>Exception (c) The termination of the obligation of the agency to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education.</b>					
Student Identifier	Reason	Budgeted Cost			
<b>Exception (c) The termination of the obligation of the agency to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education.</b>					
Student Identifier	Reason	Budgeted Cost			
Student 12345	Moved	\$ 75,000.00			
<b>Total (Net Projected Reduction)</b>		<b>\$ 75,000.00</b>			

Reason	Budgeted Cost
Moved	
Aged out	
Graduated with a regular diploma	
No longer needs the program of special education	

**Tip!** Report them even if you don't need them today to meet the standard

# Tab 9. 25-26 Exc & Adj

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A	B	C	D	E	F
NOTE: SCROLL TO THE RIGHT TO ENTER DATA FOR EXPENDITURES					
LEA Name					
Note: This worksheet may contain Personally Identifiable Information (PII), such as staff salary and benefits and student IDs. LEAs should follow appropriate procedures for protecting PII.					
Eligibility Standard -- Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205 -- Projections for State Fiscal Year 2026 Budget					
Exception (d) Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities.					
Description		Budgeted Cost in Final Year			
Total (Net Projected Reduction)		\$ -			
This exception is not valid in your state.					
Student Identifier		Budgeted Cost Assumed by SEA			
Total (Net Projected Reduction)		\$ -			

< > ... 4. Multi-Year MOE Summary 5. 24-25 Amounts 6. 24-25 Exc & Adj 7. 24-25 Summary 8. 25-26 Amounts 9. 25-26 Exc & Adj 10. 25-26 Summary ... +

**Tip!** Report them even if you don't need them today to meet the standard

**NEW** – But doesn't apply to NYS, so nothing to complete



# Tab 10. 25-26 Summary

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Tab 8

A	B	C	D	E	F
Summary of Year 2: State Fiscal Year 2026		LEA Name		CSD	
State fiscal year 2026 covers the period July 1, 2025 through June 30, 2026					
Eligibility Standard (based on budget)					
MOE Information	Total Local Funds	Total State and Local Funds	Local Funds Per Capita	State and Local Funds Per Capita	
Comparison Year	2023	2024	2023	2023	
Comparison Year Amount	\$ 806,457.00	\$ 3,118,948.00	\$ 8,960.63	\$ 40,247.80	
Budgeted amount	\$ 569,516.00	\$ 3,665,003.00	\$ 5,932.46	\$ 38,177.11	
MOE Result	Met with Exceptions & Adjustments	Met	Met with Exceptions & Adjustments	Met with Exceptions & Adjustments	
MOE Failure Amount	\$ -	\$ -	\$ -	\$ -	
Compliance Standard (final expenditures)					
MOE Information	Total Local Funds	Total State and Local Funds	Local Funds Per Capita	State and Local Funds Per Capita	
Comparison Year	2023	2024	2023	2023	
Comparison Year Amount	\$ 806,457.00	\$ 3,118,948.00	\$ 8,960.63	\$ 40,247.80	
Final Expenditures					
MOE Result					
MOE Failure Amount					
The LEA has met the Compliance Standard by at least one method. You do not need to complete the table below.					
Repayment data	Data for Year 2				
611 Subgrant					
619 Subgrant					
Total Subgrant	\$ -				
Repayment amount	\$ -				
Date SEA made repayment					
Date LEA repaid SEA (if applicable)					
<a href="#">Go to the Multi-Year MOE Summary</a>					

Grant amounts moved from Tab 4 to this Tab. Only need to complete if you aren't in compliance with any of the 4 options.

# Details in Tabs 38-41

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A		B	C	D	E	F
<b>CALCULATION: TOTAL LOCAL FUNDS</b>			<b>LEA Name</b>			
<b>Eligibility Standard</b>			<b>Compliance Standard</b>			
<b>Prior to Year 1: SFY 2025</b>			<b>Prior to Year 1: SFY 2025</b>			
Last year before SFY 2025 that the compliance standard was met for total local funds		2023	Last year before SFY 2025 that the compliance standard was met for total local funds		2023	
Expenditures last year met		\$ 806,457.00	Expenditures last year met		\$ 806,457.00	
Any intervening exceptions since last year met		\$ 504,873.28	Any intervening exceptions since last year met		\$ 504,873.28	
<b>Year 1: SFY 2025</b>			<b>Year 1: SFY 2025</b>			
Eligibility Standard is not calculated for Year 1. Please enter eligibility data on the Year 1 Amounts and Exc & Adj tabs to allow for calculation of certain elements for subsequent years.			Starting MOE Threshold for SFY 2025		\$ 301,583.72	
			SFY 2025 Exceptions		\$ -	
			SFY 2025 Adjustment		\$ -	
			Adjusted MOE Threshold for SFY 2025		\$ 301,583.72	
			Final Expenditures for SFY 2025			
			MOE Result for SFY 2025			
<b>Year 2: SFY 2026</b>			<b>Year 2: SFY 2026</b>			
Starting MOE Threshold for SFY 2026		\$ 301,583.72	Starting MOE Threshold for SFY 2026		\$ 301,583.72	
SFY 2025 + 2026 Projected Exceptions		\$ 75,000.00	SFY 2026 Exceptions		\$ -	
SFY 2025 + 2026 Projected Adjustments		\$ -	SFY 2026 Adjustment		\$ -	
Adjusted MOE Threshold for SFY 2026		\$ 226,583.72	Adjusted MOE Threshold for SFY 2026		\$ 301,583.72	
Budgeted Amount for SFY 2026		\$ 569,516.00	Final Expenditures for SFY 2026			
MOE Result for SFY 2026		Met	MOE Result for SFY 2026			

<-Tab 3a

<-Tab 9

# Tab 38 – Tab 41

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## CALCULATION: TOTAL STATE AND LOCAL FUNDS

### Eligibility Standard

#### Prior to Year 1: SFY 2025

Last year before SFY 2025 that the compliance standard was met for total state and local funds	2024
Expenditures last year met	\$ 3,118,948.00
Any intervening exceptions since last year met	\$ -

#### Year 1: SFY 2025

Eligibility Standard is not calculated for Year 1. Please enter eligibility data on the Year 1 Amounts and Exc & Adj tabs to allow for calculation of certain elements for subsequent years.

#### Year 2: SFY 2026

Starting MOE Threshold for SFY 2026	\$ 3,118,948.00
SFY 2025 + 2026 Projected Exceptions	\$ 75,000.00
SFY 2025 + 2026 Projected Adjustments	\$ -
Adjusted MOE Threshold for SFY 2026	\$ 3,043,948.00

## LEA Name

### Compliance Standard

#### Prior to Year 1: SFY 2025

Last year before SFY 2025 that the compliance standard was met for total state and local funds	2024
Expenditures last year met	\$ 3,118,948.00
Any intervening exceptions since last year met	\$ -

#### Year 1: SFY 2025

Starting MOE Threshold for SFY 2025	\$ 3,118,948.00
SFY 2025 Exceptions	\$ -
SFY 2025 Adjustment	\$ -
Adjusted MOE Threshold for SFY 2025	\$ 3,118,948.00
Final Expenditures for SFY 2025	
MOE Result for SFY 2025	

#### Year 2: SFY 2026





Starting MOE Threshold for SFY 2026	\$ 3,118,948.00
SFY 2026 Exceptions	\$ -
SFY 2026 Adjustment	\$ -
Adjusted MOE Threshold for SFY 2026	\$ 3,118,948.00



# Excel Tool on sap.questar.org

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- Helps you complete Tab 8. 25-26 Amounts
- Available at sap.questar.org
  - ▣ Then under **Resources**
    - Then under **Other**

Maintenance of Effort	
 Worksheet to Complete MOE Calculator for 25-26 Eligibility	June 2025
 Tips for Preparing the 25-26 MOE for Eligibility	June 2025
 Worksheet to Complete the MOE Calculator Template for 23-24 Actual v1.2	November 2024
 Tips for Preparing the 23-24 Compliance Standard	November 2024

# General Overview Refresher

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- Guidance available: [Federal IDEA Grant Application Guidance | New York State Education Department](#)
- Allocations for Section 611/619: [Federal Allocations for Special Education \(IDEA, Section 611 and 619\) : IRS : P-12: NYSED](#)
- ***Eligibility Standard*** is reviewed each July. Districts need to budget in 25-26 at least as much as they spent in 23-24

# Exclusions and Their Importance

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- Types of Exclusions:
  - ▣ Staffing changes
    - Breakage savings between 23/24 and 25/26
  - ▣ SWD enrollment changes
    - For Eligibility Standard they compare estimated student counts for 25/26 vs. BEDS Day 23/24
  - ▣ SWD student changes
    - Report all expensive changes in student placements (not just net student changes)
    - Review with your Special Education Department
  - ▣ Special Education equipment purchases
    - If spent money for equipment in 23-24, don't need to purchase again in 25-26



# What Happens If Don't Meet in a Category?

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- If you don't meet in a category in the current year, then they will compare your district against the last year that you did meet, each year going forward until you meet again in that category.
- If you don't meet in any category, then they can require your district to repay, from the General Fund, the Section 611/619 grants received that year, up to the amount of spending that you are short or the total grants, whichever is less.

# I Realized I Forgot Something in the Past, What Can I Do Now?

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- You are able to revise prior submissions
  - ▣ You do need to let the IDEA Office know so they can re-review them and approve
  - ▣ You have to be consistent between years
- Common revisions:
  - ▣ Exclusions not claimed in original report
  - ▣ Expenses for Special Education services paid for from local/state funds not included, e.g.:
    - Bring students back to buildings but not including all their costs in MOE Calculator
    - Long Term Special Ed subs not included
    - State Funded placements in Special Aid Fund beyond Summer 4408

# Conclusion

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- For 2025-26 we recommend reviewing the Non-Resident Billing guidebook in advance of billing other districts
  - ▣ When setting Health and Welfare rate/students consider the recommendations discussed today
- The new MOE Calculator is due July 1<sup>st</sup> with the Section 611/619 grant application for 25-26
  - ▣ Version 2.0 is required
  - ▣ Remember to claim all the allowable exclusions you can!

# Questions?

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## State Aid and Financial Planning Service

Questar III BOCES  
10 Empire State Boulevard  
Castleton, NY 12033  
518-477-2635  
Option 1 (SAP)

<http://sap.questar.org>



### 2025-26 Webinar Schedule:

07/30/25	01/14/26
08/20/25	02/11/26
09/24/25	03/18/26
10/15/25	04/15/26
11/12/25	05/20/26
12/17/25	06/24/26