

Tips for Preparing the 2023-24 Compliance MOE Calculator Due March 31, 2025

Data to gather:

1. Actual 23-24 Students with Disabilities (SWD) Counts (available under the Child Count section here: [2023-24 Student with Disabilities Child Count](#)
 - a. Information provided for BEDS Day in October 2023 and verified in August through SIRS.
2. 2023-24 General Fund Expenditures from ST-3
 - a. All .1 salary codes
 - b. Total of fringe benefits
 - c. All A2250 expenditure codes
3. 2023-24 General Fund Revenues from ST-3
 - a. A3101-Excess Cost Aid (not all A3101, just Excess Cost portion)
 - b. A3104 Tuition for Students with Disabilities if any
 - c. A3104 Transportation for Students with Disabilities if any
4. 2023-24 Special Aid Fund Expenditures for Section 4408 Summer Program from ST-3
 - a. F2253 codes and F5511-5582 codes
5. 2023-24 Special Aid Revenues from ST-3
 - a. F3289-State Aid – only the portion of this account related to Summer §4408 program
 - b. Compare expenditures gathered in 4. against revenues noted in 5.a.

Note: Summer §4408 program is State funded 80% of eligible costs, thus result of 5.a. should be approximately 80% of result of 4.a. If this isn't the case, please review details in general ledger to ensure that you are picking up the correct amounts and only those related to this program. This is a common error identified by SED in recent MOE Calculator submissions. If ratio is greater than 100% than MOE Calculator will generally be returned for revision. If you need assistance when reviewing this, please contact us.

6. Section 611/619 original grant allocations for 2023-24 from Grants Finance website

Steps to Prepare the MOE Calculator:

1. Complete the excel template we provided (Tab Titled “Template for 23-24 Actual”).
2. Starting with the approved **MOE Calculator version 1.4**, add the following information:
 - a. Tab 15. – 23-24 MOE – Make sure that Cell B1 says “Compliance” (Tab 4 Cell B11 should say “Compliance (Expenditures)” vs. “Eligibility (Budget)”)
 - b. Tab 14. 23-24 Amounts – Enter Actual 23-24 Child Count in Cell I1
 - c. Tab 14. 23-24 Amounts – Enter information for 2023-24 in Cells H5-L29
 - d. Tab 4. Multi-Year MOE Summary – Enter 23-24 grant allocations in Cells L11 and M11.
3. Review Tab 4. Multi-Year MOE Summary
 - a. If the spreadsheet shows that the district has met MOE in the four categories for 23-24 then you are all set, and the Calculator can be submitted by email to: idea@nysed.gov and write 2023-24 MOE Compliance and your LEA Name in the subject line. (See red note below).
 - b. If the spreadsheet shows “Did Not Meet” in any of the four categories:
 - i. If the cause is due to one of the eligible exclusions that occurred between 22-23 and 23-24, e.g., a student graduated at the end of the 2022-23 school year thus there was not a similar expenditure in 23-24, then complete the exceptions section of Tab 16. 23-24 Exc & Adj in Columns H – M.
 - ii. If additional space is needed to explain the exclusions, use Tab 24.
 - iii. Review Tab 15. 23-24 MOE - This will show you what exclusions have been applied for each of the four categories.

Please note: It is in the district’s best interest to document all eligible exclusions regardless of if the district has met in one or more categories already. These exclusions can be beneficial for future years, and we encourage you to document them annually.

 - c. Once the district meets compliance in at least one of the four categories for 2023-24 Compliance, then submit the Calculator by email to the address noted in 3.a.

Additional information and assistance is available at: [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](#)

You can reach their office at (518) 486-4662. Their website is available here: [Federal IDEA Grant Application Guidance | New York State Education Department \(nysed.gov\)](#)

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