

Presentation Transcript

Introduction to the LEA MOE Calculator

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Hello. This video provides an overview of the Local Educational Agency Maintenance of Effort Calculator, developed by CIFR, the Center for IDEA Fiscal Reporting, to support SEAs.

If you are responsible for implementing the Individuals with Disabilities Education Act, or IDEA, and reporting local educational agency maintenance of effort, or LEA MOE, then the LEA MOE Calculator is for you.

Do you know how your state determines whether each LEA meets the MOE requirements? Could you benefit from a tool that helps calculate MOE each year?

CIFR, in response to requests from states, created a tool to help SEAs and LEAs navigate and implement the LEA MOE requirements.

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The LEA MOE requirements are important and complex. The IDEA requires each LEA to budget and spend at least the same amount of local, or local and state, funds on the education of children with disabilities as it did in a comparison year. This requirement can apply to school districts, charter schools, and other agencies such as education service agencies or other groups recognized as LEAs.

The LEA MOE requirements are high stakes! If an LEA does not budget enough funds, it will not be eligible to receive its IDEA Part B subgrant, and if an LEA does not spend as much as it previously did, the state is required to pay the difference back to the federal Department of Education. The state may also require the LEA to reimburse the SEA for this amount.

The LEA MOE requirements are also complex! Separate tests must be done on budgets and final expenditures. There are four different methods to meet each test, and SEAs must allow LEAs to use any of the four methods. In addition, there are several ways to reduce the amount that must be spent, such as when teachers voluntarily depart or when the number of children identified for special education decreases. Reducing the required MOE amount requires planning and documentation.

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To help SEAs and LEAs navigate these high-stakes and complex requirements, CIFR created the LEA MOE Calculator, an Excel workbook with interactive sheets to calculate and document LEA MOE.

The LEA MOE Calculator can be used by both SEAs and LEAs to increase understanding of the MOE requirements and to calculate LEA MOE amounts. An SEA may want to provide the Calculator to its LEAs to use for reporting to the state.

Based on user-entered data, the LEA MOE Calculator does both budget and expenditure tests, reducing reporting duplication. It includes all four methods for meeting MOE — total local funds, local funds per capita, total state and local funds, and state and local funds per capita — and computes each based on an LEA entering its budgeted or actual expenditures and enrollment of children with disabilities.

The LEA MOE Calculator also provides a mechanism for calculating and documenting exceptions and adjustments to LEA MOE over multiple years. It's a great way for an LEA to demonstrate to an SEA why it reduced the amount it budgeted or spent.

The LEA MOE Calculator includes a multi-year summary that shows MOE results across 10 years, allowing administrators to see the big picture and make monitoring and programmatic decisions.

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Do you want to try out the LEA MOE Calculator? Download it today from the CIFR website using the link on the screen (<https://cifr.wested.org/>). The Calculator includes detailed instructions for how to use it.

On this web page, you will also find several related resources that CIFR has created to help you understand the LEA MOE requirement and to use the Calculator.

SEAs, check out the customizable PowerPoint training deck that you can use to train your LEAs on the tool.

CIFR technical assistance staff are standing by, ready to help SEAs use the Calculator with their LEAs to better meet the LEA MOE requirements.

SEAs, contact CIFR to request assistance by visiting our website, or using the contact information on the screen (cifr_info@wested.org).

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