



# IDEA Part C Maintenance of Effort Calculator: Instructions

Version 1.0

## Contents

Calculator Overview ..... 2

Instructions ..... 4

*Getting Started* Worksheet (Tab 2) ..... 4

*Budget and Expenditures* Worksheet (Tab 3) ..... 4

*Child Count Allowance* Worksheet (Tab 4) ..... 5

*Large Expenditure Allowance* Worksheet (Tab 5)..... 6

*MOE Comparisons* Worksheet (Tab 6) ..... 6

Technical Assistance ..... 7

### Notice

CIFR makes the IDEA Part C MOE Calculator available to state lead agencies (LAs) for independent use, general guidance, and estimates only. The MOE Calculator is not intended to replace professional guidance or any other decision-making method or tool. State LAs and any other end users are responsible for determining their own legal, regulatory, contractual, or other responsibilities, and for ensuring that their calculations and reporting are correct.

Please note that the Excel-based tool is not fully 508 compliant. If you need help with the MOE Calculator, please contact CIFR at [cifr.wested.org/contact/](http://cifr.wested.org/contact/) with questions.

## Calculator Overview

States receiving IDEA Part C funds are required to budget and spend at least the same amount of state and local public funds for infants and toddlers with disabilities and their families on a year-to-year basis. This is part of the prohibition against supplanting requirement at 34 CFR §303.225 and is commonly known as Part C maintenance of effort (MOE).

The Center for IDEA Fiscal Reporting (CIFR) developed the *Part C Maintenance of Effort Calculator* to help states:

- document state and local public funding sources that contribute to the Part C MOE requirement
- keep track of budgets and expenditures for up to five years
- account for possible allowances
- determine whether a state meets the IDEA Part C MOE requirements

There are two required Part C MOE comparisons for each state fiscal year (SFY):

- **Budget Comparison:** Compares the budgeted state and local public funds for a fiscal year to the expenditure from the most recent year available at the time of budgeting (typically two fiscal years prior).
- **Expenditure Comparison:** Compares the expenditure of state and local public funds for a fiscal year to that from the preceding fiscal year.

The state is responsible for ensuring compliance and must establish a clear methodology for verifying that Part C MOE requirements are met, including procedures designed to track all state and local public funding sources. This calculator assists states with tracking MOE budgeted and expended amounts for up to five years.

For additional information on Part C MOE, please see CIFR's guides: *Calculating Part C Maintenance of Effort* and *Writing State-Level Procedures for Part C Maintenance of Effort*. These can be found in CIFR's [Part C MOE resource library](#).

**Part C MOE Calculator Overview**

<b>Tabs (1–6)</b>	<b>Tab Purpose</b>
1. Title Page	Displays title and disclaimer information.
2. Getting Started	Enter information to identify the SFY and the first year for which MOE will be calculated.
3. Budget and Expenditures	Enter budget and expenditure data used to calculate MOE.
4. Child Count Allowance	Enter data to calculate whether there is a child count allowance for a given year.
5. Large Expenditure Allowance	Enter data to calculate whether there is an unusually large expenditure allowance for a given year.
6. MOE Comparisons	Indicates whether MOE has been met by year for the budget-to-expenditure comparison and the expenditure-to-expenditure comparison.

**Enter data into shaded cells. Unshaded cells are headings or will calculate automatically.**

**⚠ WARNING ⚠**

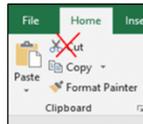
If you are copying and pasting from another file, you must **paste values** to avoid copying embedded formulas and formatting elements from the source file.

1. To copy data, either select the “Copy” button on the menu bar of the ribbon in Excel or use Ctrl + C.
2. To paste values, use one of the following methods:
  - a. Go to the Home tab on the ribbon, click on the arrow under “Paste,” and select the far-left option under “Paste Values.”
  - b. Right-click in the first destination cell and select “Paste Values,” which is the second option from the left under “Paste Options.”



The “Paste Values” icon is a clipboard with “123” at the bottom:

**Note: Do NOT use “Cut” or Ctrl + X to move data. Using “Cut” or Ctrl + X will result in errors and will prevent auto-calculation.**



## Instructions

### Step by Step Guidance

Step	Action	Page Numbers in Instructions	Check When Complete
1.	Read and review this Instructions document.	Entire document	<input type="checkbox"/>
2.	Determine which SFY will be Year 1 (the first year in which MOE will be calculated).	Page 4	<input type="checkbox"/>
3.	Complete the <i>Getting Started</i> worksheet (tab 2).	Page 4	<input type="checkbox"/>
4.	Enter information on the <i>Budget and Expenditure</i> worksheet (tab 3).	Pages 4–5	<input type="checkbox"/>
5.	Enter child count information on the <i>Child Count Allowance</i> worksheet (tab 4).	Page 5	<input type="checkbox"/>
6.	Enter unusually large expenditure information on the <i>Large Expenditure Allowance</i> worksheet (tab 5).	Pages 5–6	<input type="checkbox"/>
7.	Review information on the <i>MOE Comparisons</i> worksheet (tab 6).	Page 6	<input type="checkbox"/>
8.	Repeat steps 4–7 for each subsequent year to determine if MOE is met.	Pages 4–6	<input type="checkbox"/>

### *Getting Started Worksheet (Tab 2)*

Data entry is required on this worksheet (first use only).

- Enter the start and end month and day (e.g., July 1) for the SFY in **rows 12–13**. This information is for reference only.
- Enter the four-digit SFY (e.g., 2024) you will use as the first year for which you are calculating MOE in **row 14**.

### *Budget and Expenditures Worksheet (Tab 3)*

Data entry is required on this worksheet.

- To demonstrate compliance with MOE requirements, the state LA must track state and local public funds budgeted and spent in each SFY on activities such as direct services and child find that can be ascribed to the Part C program.
- Enter all state and local public funding sources used for Part C activities in **column A, Funding Source**.

This includes, but is not limited to, funding such as state appropriations, contributions from partner agencies, state Medicaid match, and local tax revenues. Private insurance, donations or endowments, family fees, and other private funds do not count toward a state's MOE and should not be entered. If the number of public funding sources exceeds the available rows, contact CIFR to have additional rows added to your spreadsheet.

- In **columns B–C**, enter the final audited expenditures by funding source for the two SFYs prior to Year 1.<sup>1</sup> This information is needed to make the budget and expenditure comparisons, starting with Year 1.
- In **columns D–M**, enter the budget and final audited expenditure information for each funding source by year. Update this information as it becomes available.

#### *Child Count Allowance Worksheet (Tab 4)*

Data entry may be required on this worksheet.

- Under 34 CFR §303.225(b)(1), when there is a decrease in the number of infants and toddlers eligible to receive Part C early intervention services between the two years being compared, the child count allowance may be used to reduce the required MOE obligation. States may determine what count (e.g., the annual count taken between October 1 and December 1, or cumulative child count) is used for the comparison year and the following year. The data source should be identified in the state's written MOE procedures and used consistently from year to year.
- In **column B, Child Count**, enter the child count for the identified years.
- All columns except column B are automatically populated. The child counts are used to automatically calculate the annual percentage change (**column C**) and the amount of the MOE reduction (**column E**), if any. States should document the method they use to calculate the amount of this allowance. One reasonable approach, used by this calculator, is to multiply the comparison year's expenditures (**column D on tab 3**) by the percentage decrease (if any) in child counts between the comparison year and the following year. However, states may use a different method, provided it is well-documented and reasonable.

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<sup>1</sup> If your state Part C program does not undergo a yearly audit, the state should have procedures in place to describe how the state determines that the expenditures are final for MOE purposes.

## Large Expenditure Allowance Worksheet (Tab 5)

Data entry may be required on this worksheet.

- Under 34 CFR §303.225(b)(2), the required MOE obligation may be reduced if an unusually large amount of funds is expended for long-term purposes, such as the acquisition of equipment or the construction of facilities. The state must determine what qualifies as an unusually large amount and a long-term purpose,<sup>2</sup> and it must have a documented process for reasonably allocating shared costs to the Part C program.
- In **column B**, describe the qualifying large expenditure and enter the amount spent in **column C** by year.
- If there is more than one qualifying expenditure in a given year, enter the descriptions and corresponding amounts in **columns D–G**.
- Note that the state may only count the expenditure in the year in which the expense occurs. If the obligation falls across more than one year, the state counts only the portion expended in a given SFY. For example, if a contracted obligation for \$100,000 is split evenly between two years, the state could apply the first \$50,000 expended as an allowance in the first year and the remaining \$50,000 in the second year, provided that the annual expenditure meets the state’s criteria for an unusually large expenditure.

## MOE Comparisons Worksheet (Tab 6)

No data entry on this worksheet.

This worksheet shows whether MOE has been met by year (**column G**), based on the information entered on the previous worksheets. The first table shows the budget-to-expenditure comparison results, and the second table shows the expenditure-to-expenditure comparison results.

Each table automatically identifies the year being measured; the comparison year; the comparison year expenditures; the combined child count and large expenditure allowances, if available; adjusted MOE obligation; the total budget/expenditure for the year being measured; and the MOE comparison results. The budget-to-expenditure table includes a flag (**column H**) when the planned budget is less than the previous year’s budget. Although a state may meet the budget-to-expenditure MOE obligation, budgeting less than the previous year’s budget may increase the risk of not meeting the expenditure-to-expenditure obligation when the SFY is concluded.

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<sup>2</sup> The Uniform Grant Guidance at 2 CFR §200.1 defines equipment as tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost of at least \$10,000, or an amount equal to or more than the level established by the state.

Be sure to periodically monitor expenditures over the year to ensure that the expenditure-to-expenditure comparison will be met, especially when the planned budget is less than the prior year's budget. If the state fails MOE for either comparison, verify that all eligible allowances have been applied. CIFR also recommends reviewing the underlying causes of the failure and taking steps to address any issues.

## Technical Assistance

If you need help with the IDEA Part C MOE Calculator, please reach out to your CIFR state TA liaisons at [cifr.wested.org/contact/](https://cifr.wested.org/contact/).

The Center for IDEA Fiscal Reporting (CIFR) is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

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*Project Officer: Charles Kniseley. June 2025.*

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