1. **Do Charter Schools have to complete the LEA MOE Calculator?**

   No. Only entities that receive a 611 and/or 619 IDEA allocation are required to complete the LEA MOE Calculator.

2. **What does the term compliance standard mean?**

   The compliance standard indicates a district must not reduce the level of expenditures for special education below the level of expenditures from the previous fiscal year MOE was met unless allowable exceptions or adjustments apply.

3. **How does a district/LEA determine what amount of expenditures are from State funding sources and which amount of expenditures are from local funding sources?**

   NYSED can’t tell a district how to split their funding for special education between State and local revenues as this is a local decision and is dependent on the amount of funding the district receives from each funding source.

4. **Does federal aid (such as Impact Aid or Medicaid) received have to be considered in the Calculator?**

   No. Expenditures of other federal grants are not part of IDEA MOE requirement.

5. **Can a district add rows or columns to the worksheet? Specifically on Tab 5 for 2015-16 information.**

   No. Rows or columns are not allowed to be added or deleted on any page of this document. If a district needs more rows please use Tab 24 for all the detail and then include the totals on Tab 5. NYSED does not require any specific detail for these numbers, so the level of detail provided is a decision made by the districts.

6. **Tab 3 – Do we say “Yes” or “No” for lines 9-17?**

   As our instruction state, the answer to Line 9-17 is always No. NYSED does not operate a high-cost fund.
7. **Tab 3 – Do we say “Yes” or “No” for line 6?**

Our instructions state to put “Yes” because it is NYSED’s understanding that districts should have a method to separately account for expenditures of local and state funds. Based on conversations with districts, they are computing the total expenditures for children with disabilities and then calculating their state aid for children with disabilities which allows a district to determine the State expenditure amount. If a district can determine its State Expenditure amount it will be able to determine its Local Expenditure amount based on their total expenditures for children with disabilities. If a district puts “NO” on line 6 in Tab 3 then the Calculator will not allow a district to compute the Maintenance of Effort for the Local Total Expenditures or the Local per Capita Amount.

8. **On Tab 5, Column K and Column M are not wide enough. If you have more than 10 million, the font is too large so the totals show up as ######. Is there any way to widen the columns on the master (assume it will be the same issue for the budget and actual for future years too. The correct numbers do flow to Tab 4 but it still is hard to see the correct numbers on Tab 5.**

Any district that has this issue, please forward your Calculator to Laura Johnson at [LauraJohnson@westat.com](mailto:LauraJohnson@westat.com) and she will increase the column width of your calculator. Laura is one of the main contacts at CIFR (organization that created this MOE Calculator) so she is able to make that change. Please be specific in the email to Laura about the purpose of the email. CIFR has made a note of this issue and any updated versions of the Calculator will correct this issue.

9. **Tab 7 - Exception C – Does a district have to supply information in the Student Identifier column?**

Yes. This information must be provided so it could be verified upon audit.

10. **Tab 7 – Exception B – Does a district have to include a Replacement Personnel for each Departing Personnel listed?**

No. Exception B does not need a 1:1 ratio but please make sure to complete all columns for each personnel listed.

11. **Where are the SWD counts coming from?**

Districts report their SWD counts based on those receiving services on the first Wednesday in October (BEDS Day). Districts certify the VR 1-6 & VR 8 reports, which are certified by logging into the PD System through the SED Business portal. The district certified SWD count is the number provided on the SWD Child Count by District.
12. What does a district do when it does not agree with the SWD Child Count provided on the SWD Child Count by District Worksheet?

Please contact NYSED at idea@nysed.gov and NYSED will work with the district to determine why the SWD counts don’t match.

13. I am a Special Act District and I don’t see our district on the SWD Child Count by District worksheet. Where can I see the SWD Child Count for my district?

In error NYSED did not include the Special Act Districts in the original SWD Child Count by District Worksheet. NYSED has created a separate document for the Special Act School Districts. The document name is SWD Child Count by Special Act District and can be found under the Maintenance of Effort (MOE) heading.