**MOE Expenditure Quick Reference**

**Where to find the MOE Spreadsheet**

* In CCIP, change the Fiscal Year to 2022
* Open the IDEA grant
* Go to the Maintenance of Effort Expenditure page
* Click on the Document Link for the spreadsheet uploaded last year
* Save the downloaded form
* Contact your Fiscal Consultant if you have any problems or questions

**How to Complete the MOE Spreadsheet**

**Do not change any information entered on Tabs 3a, 3b, 5, and 6. Last year’s MOE has been verified and submitted to OSEP.**

* Tab 8 Year 2 Amounts
  + Right hand side “Compliance Standard-State Fiscal Year 2022- LEA Effort-Final Expenditures”
  + Enter the December Child Count number for the MOE Expenditure tab in the 2023 IDEA grant
  + Enter the PRC Code if the PRC is an EC PRC (example PRC 032, PRC 063, PRC 029) and the amount of local and / or state expenditures
  + For all other expenditures enter the Purpose Code (example 5210, 5240, 6200) and the amount of local and / or state expenditures
* Tab 9 Year 2 Exc & Adj
  + If you have exceptions, enter the information on the right hand side “Compliance Standard-Exceptions to MOE …”
  + For Exception a: voluntary departure do not enter the name of the staff member
  + Exception b: A decrease in the enrollment of children with disabilities will automatically populate if there was a decrease
  + The form will automatically calculate the exceptions to determine if the PSU met MOE utilizes the exceptions. The final MOE expenditures with exceptions can be found on **Tab 4 Multi-Year MOE Summary**
* Tab 4 Multi-Year MOE Summary
  + The information automatically populates from the completed expenditure and exceptions tabs
  + If a least one of the four methods is green the PSU has met MOE in the green methods
    - The exception to this is if the PSU does not have any local expenditures, the box will be green but does not mean that MOE was met
  + If all boxes are red, the PSU has not met MOE and should contact the Fiscal Consultant

**How to enter the MOE Data in CCIP**

* Open the 2023 IDEA grant
* Go to the Maintenance of Effort – Expenditures page
* Enter the Total State & Local Expenditures and the Total Local Expenditures into the table
* The Per Child will automatically calculate
* If the PSU utilized Exceptions to meet MOE, enter the information from Tab 9 into the corresponding boxes
* If the PSU utilized Adjustment, enter the from Tab 9 into the corresponding boxes
* Use the Upload New link to upload the completed MOE spreadsheet
* If the PSU used Exceptions and/or Adjustments, the letter from the Superintendent to Sherry Thomas can be uploaded using the Upload New link