



Year-End Maintenance of Effort (MOE)

Who Needs to Meet the MOE?

All Charter partners who receive or plan on receiving federal funds must meet the MOE. Specifically, first-year partners who plan to receive federal funding in the budget year must pass the budget year MOE. Second-year partners receiving federal funds must meet the current and budget-year MOE tests.

How to Complete the Actuals to Actuals Report

1. Access the Year-End MOE through the Charter SELPA [Fiscal Portal](#).
2. Select MOE → MOE: Year-End → Actual-Actual.
3. Click on the orange Add a Report button.
4. In the first yellow box, select your LEA.
5. Verify your Pupil Count by reviewing your CALPADS report 16.1.
6. Revenues will populate based on final allocations. Review these numbers against the [Revenues & Accruals 2022-23](#) posted on the Charter SELPA [website](#). *NOTE: RS 6546 (State Mental Health) is no longer a special education-restricted resource, and revenue for this resource is no longer included in your Maintenance of Effort.*
7. If applicable, an Income Reallocation template may be completed. You must have an approved Board Resolution allowing your organization to do so. An example of the template is available on the [Charter SELPA Business Office Support page](#). Income Reallocation can be entered after all LEAs have a saved MOE. This is completed outside of the MOE template on the Actual-Actual landing page.
8. Enter your expenditures (through June 30) in the cells highlighted in yellow. *NOTE: Only Learning Recovery and Dispute Prevention expenditures are pre-populated based on final expenditure reporting. All other resources are open, regardless of previously reported expenditures.*
9. Administrative fees will pre-populate in the income and expenditure sections. If you have reported this fee in the 5000 level expenditures above, reduce object code 5000 expenditures by the amount of your admin/set aside fees.
10. Direct Support Allocation, if used, is to be reported using the Direct Support Template. Remember to exclude Direct Support (5700) from your Direct Costs (5000-Contracted Services) above.
11. Indirect Costs:
 - a. The rate will automatically populate, and allowable indirect costs will be calculated.
 - b. Indirect costs may only be applied to expenditures up to \$25,000 of any service sub-agreement (please refer to the [California School Accounting Manual](#) [CSAM] for details).
 - c. If allocating indirect costs, please enter a value that does not exceed the allowable amount.
12. Apply all allowable exemptions for staffing changes, decreases in pupil count, termination of exceptionally costly program costs, or termination of long-term purchases. Only changes from the prior year to the current year are eligible.

13. MOE test data is pre-populated. Review the comparison data against your prior year MOE and Subsequent Year Tracking form to ensure the data populates correctly.
 - a. Only one passing test is required to meet the MOE obligation, but we recommend taking advantage of all exemptions to meet additional tests.
 - b. The Year of Comparison is based on the last time the particular test was met.
 - c. The Comparison Data correlates with the Year of Comparison and is the base for your testing. Exemptions will decrease your obligation. Double-check that the exemptions entered equal the exemption amounts in the testing section.

How to Complete the Actuals to Budget Report

1. Access the Year-End MOE through the Charter SELPA [Fiscal Portal](#).
2. Select MOE → MOE: Year-End → Actual-Budget.
3. The Actuals to Budget template will not be available until an Actuals to Actuals report has been saved.
4. Update your Pupil Count to reflect anticipated changes in SpEd population. This cell populates with the prior year's pupil count.
5. State and Federal revenue is prepopulated. However, NPS/RTC/Site Based revenue will need to be estimated.
6. Enter the school's estimated special education expenditures for the budget (next) year.
7. The MOE must pass at least one of the budget year tests to receive federal funding in the budget year.
8. If the MOE is not met, please review for possible exemptions.

Be Mindful of the Due Dates

Please be aware that failure to meet the due date for the Year-End MOE prevents the Charter SELPA from submitting the required reporting for the entire SELPA, not just for the school in question, and has a direct and negative impact on SELPA-wide funding. The SELPA must be notified immediately if there is any expected delay in completing the MOE by its due date.

Questions?

If you have any questions, please contact the Charter SELPA business team at charterselpabusiness@edcoe.org or 530-295-2462.

