

# Instructions for Transitioning from CIFR LEA MOE Calculator Version 1.3 to Version 1.4 Extended

December 2019

The *Local Educational Agency (LEA) Maintenance of Effort (MOE) Calculator* Version 1.3 is an Excel workbook that calculates LEA MOE through fiscal year 2019–2020. Version 1.4 Extended is a separate workbook that allows users to continue using the Calculator for fiscal years 2020–2021 through 2024–2025. Both versions were developed by the Center for IDEA Fiscal Reporting (CIFR) to be used by state educational agencies (SEAs) and LEAs.

**Starting with fiscal year 2020–2021, SEA and LEA staff choosing to use the LEA MOE Calculator must use the newer version, v1.4 Extended.**

There is a period in which both versions of the Calculator will need to be maintained. After copying data from v1.3 to v1.4 Extended to calculate the eligibility standard for 2020–2021 (spring 2020 data entry), SEA and LEA staff will continue to use v1.3 to calculate the compliance standard for 2019–2020 (fall 2020 data entry). After Compliance 2019–2020, only v1.4 Extended should be used to calculate both eligibility and compliance standards through 2024–2025.

These instructions explain how to copy data from v1.3 into v1.4 Extended and how to use the Calculators in the overlapping period.

Assuming you have a v1.3 Calculator completed through Compliance 2018–2019, reviewing these instructions and copying the necessary data for one LEA from v1.3 into v1.4 Extended is estimated to take about 30 minutes, depending on the amount of data (especially exceptions and adjustments). At the end of these instructions is a checklist of worksheet tabs that may need to be updated.

If you need assistance, contact [cifr\\_info@wested.org](mailto:cifr_info@wested.org).

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## Timeline

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Table 1 indicates the approximate timing of data entry and which version of the Calculator will be used for each LEA MOE standard, by fiscal year. Even if your state works on each standard at a different time from the one listed, the data for that standard must be entered in the LEA MOE Calculators in the order indicated in the table to ensure accurate calculations. The shaded rows for spring 2020 and fall 2020 indicate the overlap period, when you will need to maintain both versions of the Calculator.

Before calculating Eligibility 2020–2021 in spring 2020, you will need to copy compliance data for 2015–2016 through 2018–2019 from v1.3 to v1.4 Extended, along with data for Eligibility 2019–2020. This information will allow you to use v1.4 Extended to calculate Eligibility 2020–2021 in spring 2020.

In fall 2020, you will return to the v1.3 Calculator to calculate Compliance 2019–2020 and then copy those data to v1.4 Extended, replacing the Eligibility 2019–2020 data that were transferred over earlier in the transition process. You will then use v1.4 Extended as usual for all subsequent years through Compliance 2023–2024.

**Table 1. Data Migration Checklist**

<b>Approximate timing of data entry*</b>	<b>LEA MOE standard and fiscal year</b>	<b>Calculator V1.3</b>	<b>Calculator V1.4 Extended</b>
Fall 2016	Compliance 2015–2016	✓	<i>(Transferred over before calculating Eligibility 2020–2021 in spring 2020)</i>
Fall 2017	Compliance 2016–2017	✓	<i>(Transferred over before calculating Eligibility 2020–2021 in spring 2020)</i>
Fall 2018	Compliance 2017–2018	✓	<i>(Transferred over before calculating Eligibility 2020–2021 in spring 2020)</i>
Spring 2019	Eligibility 2019–2020	✓	<i>(Transferred over before calculating Eligibility 2020–2021 in spring 2020; to be replaced)</i>
Fall 2019	Compliance 2018–2019	✓	<i>(Transferred over before calculating Eligibility 2020–2021 in spring 2020)</i>
Spring 2020	Eligibility 2020–2021	n/a	✓
Fall 2020	Compliance 2019–2020	✓	<i>(Transferred over after completion; to replace Eligibility 2019–2020 data)</i>
Spring 2021	Eligibility 2021–2022	n/a	✓
Fall 2021	Compliance 2020–2021	n/a	✓
Spring 2022	Eligibility 2022–2023	n/a	✓
Fall 2022	Compliance 2021–2022	n/a	✓
Spring 2023	Eligibility 2023–2024	n/a	✓
Fall 2023	Compliance 2022–2023	n/a	✓
Spring 2024	Eligibility 2024–2025	n/a	✓
Fall 2024	Compliance 2023–2024	n/a	✓

\*Estimate only. States will vary.

## Tab-by-Tab Instructions:

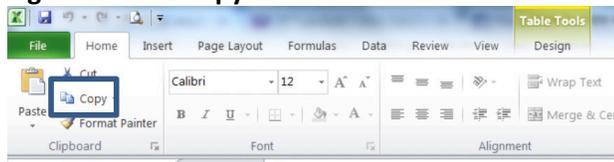
### Tab 3. Getting Started

Copy data from cells B2–B7 in v1.3 to cells B2–B7 in v1.4 Extended.

To copy data, either select the “Copy” button on the menu bar/ribbon in Excel or use Ctrl+C. To paste data, either select the “Paste” button on the menu bar/ribbon in Excel or use Ctrl+V.

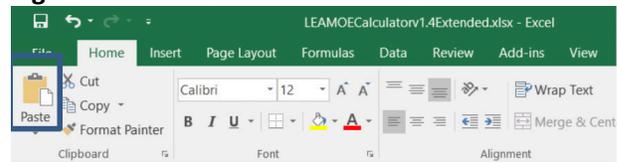
**Note: Do NOT use “Cut” or Ctrl+X to move data. Using “Cut” or Ctrl+X will result in errors and will prevent auto-calculation.**

**Figure 1. v1.3: Copy cells B2–B7**



	A	B
1	Enter the requested information below	Information
2	LEA Name	
3	LEA ID	
4	Start of state fiscal year (month and day)	
5	End of state fiscal year (month and day)	
6	Are you able to separately account for the budgeting and expenditure of local funds and state funds from 2010-11 to the present year?	Yes
7	Would you like the spreadsheet to calculate Exception (b) (decrease in child count) for you?	
8	Does your state have a high cost fund operated by the SEA under §300.704(c)?	Please select yes or no for each year.
9	2011-12	No
10	2012-13	No
11	2013-14	No
12	2014-15	No
13	2015-16	No
14	2016-17	No
15	2017-18	No
16	2018-19	No
17	2019-20	No

**Figure 2. v1.4 Extended: Paste into cells B2–B7**



	A	B
1	Enter the requested information below	Information
2	LEA Name	
3	LEA ID	
4	Start of state fiscal year (month and day)	
5	End of state fiscal year (month and day)	
6	Are you able to separately account for the budgeting and expenditure of local funds and state funds from 2010-11 to the present year?	Yes
7	Would you like the spreadsheet to calculate Exception (b) (decrease in child count) for you?	Yes
8	Does your state have a high cost fund operated by the SEA under §300.704(c)?	Please select yes or no for each year.
9	2016-17	No
10	2017-18	No
11	2018-19	No
12	2019-20	No
13	2020-21	No
14	2021-22	No
15	2022-23	No
16	2023-24	No
17	2024-25	No

Also, be sure to select “Yes” in cells B9–B17 for any years in which your SEA operated a high-cost fund under §300.704(c).

## Tab 4. Multi-Year MOE Summary (section 1 of 3)

You will need to copy data from Tab 4 in v1.3 to Tab 4 in v1.4 Extended for the fiscal years that have been completed. The following sections of these instructions provide details for copying data on Tab 4. Once you complete the compliance standard for 2019–2020, you will need to transfer the data for that fiscal year to v1.4 Extended.

**LEAs must complete the compliance standard for 2018–2019 in v1.3 before following these instructions and completing the eligibility standard for 2020–2021.** In addition, LEAs must complete the compliance standard for 2019–2020 in v1.3 and then copy these data into row 7 of v1.4 Extended before completing the eligibility standard for 2021–2022.

### ⚠ WARNING ⚠

You must **paste values** to avoid copying embedded formulas and formatting elements from the old version of the Calculator.

1. To copy data, either select the “Copy” button on the menu bar/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.**

## Tab 4. Multi-Year MOE Summary (section 2 of 3)

- 1) Copy the data from cells B8–K12 in v1.3 and paste values into cells B3–K7 in v1.4 Extended.

**Figure 3. Tab 4 v1.3: Copy cells B8–K12, starting in row 8**

1	LEA Name	Sandridge LEA	Multi-Year MOE Summary								
2	Fiscal Year	Standard	Child Count	Local Total Amount	Local Total MOE Result	State and Local Total Amount	State and Local Total MOE Result	Local Per Capita Amount	Local Per Capita MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result
8	2015-2016	Compliance (Expenditures)	582	\$ 5,879,901.00	Met	\$ 7,989,280.00	Met	\$ 10,102.92	Did Not Meet	\$ 13,727.29	Met
9	2016-2017	Compliance (Expenditures)	582	\$ 5,407,482.00	Did Not Meet	\$ 7,487,028.00	Did Not Meet	\$ 9,291.21	Did Not Meet	\$ 12,864.31	Did Not Meet
10	2017-2018	Compliance (Expenditures)	580	\$ 5,766,526.00	Met with Exceptions or Adjustments	\$ 8,683,876.00	Met	\$ 9,942.29	Met with Exceptions or Adjustments	\$ 14,972.20	Met
11	2018-2019	Compliance (Expenditures)	577	\$ 5,825,100.00	Met	\$ 8,562,100.00	Met with Exceptions or Adjustments	\$ 10,095.49	Met	\$ 14,838.99	Met with Exceptions or Adjustments
12	2019-2020	Eligibility (Budget)	575	\$ 5,768,800.00	Met	\$ 8,785,800.00	Met	\$ 10,032.70	Met	\$ 15,279.65	Met

**Figure 4. Tab 4 v1.4 Extended: Paste values into cells B3–K7, starting in row 3**

	Standard	Child Count	Local Total Amount	Local Total MOE Result	State and Local Total Amount	State and Local Total MOE Result	Local Per Capita Amount	Local Per Capita MOE Result	State and Local Per Capita Amount	State and Local Per Capita MOE Result
3	2015-2016	Compliance (Expenditures)								
4	2016-2017	Compliance (Expenditures)								
5	2017-2018	Compliance (Expenditures)								
6	2018-2019	Compliance (Expenditures)								
7	2019-2020	Eligibility (Budget)								

- 2) After completing the compliance standard for 2019–2020 in v1.3 (for example, in November 2020), copy cells B12–K12 in v1.3 and paste values into cells B7–K7 in v1.4 Extended.

Tab 4. Multi-Year MOE Summary (section 3 of 3)

- 3) Scroll to the right and copy any data that have been entered for 2015–2016 through 2019–2020 in columns L through Q in v1.3. Again, you must use “Paste Values” to avoid copying formulas and embedded formatting. Note that you may have to update the information for 2019–2020 after the compliance standard has been completed in v1.3.

**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.**

Figure 5. Tab 4 v1.3: Copy columns L through Q, starting in row 8

LEA Name	Fiscal Year	Amount of IDEA Part B, Section 611 Subgrant	Amount of IDEA Part B, Section 619 Subgrant	Total IDEA Part B Subgrant	Repayment Amount (Compliance Test Only)	Date SEA Paid Amount (from Non-federal Funds) to the US Treasury	Date LEA Paid Amount (from Non-federal Funds) to the SEA, if required
	2015-2016	\$ 1,349,586.00	\$ 40,488.00	\$ 1,390,074.00	\$ -		
	2016-2017	\$ 1,450,350.00	\$ 40,488.00	\$ 1,490,838.00	\$ 120,415.00	8/28/2017	12/15/2017
	2017-2018	\$ 1,452,185.00	\$ 43,565.00	\$ 1,495,750.00	\$ -		
	2018-2019	\$ 1,465,387.00	\$ 43,961.00	\$ 1,509,348.00	\$ -		
	2019-2020	\$ -	\$ -	\$ -	\$ -		

Figure 6. Tab 4 v1.4 Extended: Paste values into columns L through Q, starting in row 3

	Amount of IDEA Part B, Section 611 Subgrant	Amount of IDEA Part B, Section 619 Subgrant	Total IDEA Part B Subgrant	Repayment Amount (Compliance Test Only)	Date SEA Paid Amount (from Non-federal Funds) to the US Treasury	Date LEA Paid Amount (from Non-federal Funds) to the SEA, if required
2015-2016			\$ -			
2016-2017			\$ -			
2017-2018			\$ -			
2018-2019			\$ -			
2019-2020			\$ -			

## Amounts Tabs

Amounts tabs for v1.4 Extended begin with 2020–2021, so you **will not** need to copy any data from the Amounts tabs of the v1.3 Calculator.

## Exc & Adj Tabs (section 1 of 6)

Starting with fiscal year 2016–2017, for all years for which the compliance standard has already been calculated in v1.3, copy exceptions and adjustment data from the compliance side of the v1.3 Exc & Adj tabs into the corresponding tabs in v1.4 Extended. Specifically, you will copy compliance data for fiscal years 2016–2017 through 2019–2020 in v1.3 (tabs 10, 13, 16, and 19) to v1.4 Extended (tabs 20, 21, 22, and 23; newly added to this Calculator).

Note that the cell rows and columns will not correspond between the Calculators for those tabs because v1.4 Extended captures only one set of historical exceptions and adjustment per year, not both eligibility and compliance data tables. For 2016–2017 through 2018–2019, you will immediately copy compliance data into v1.4 Extended.

*Special instructions for Compliance 2019–2020:* You must still calculate Compliance 2019–2020 (estimated calculation in fall 2020) with the v1.3 Calculator. Because the v1.4 Extended Calculator records only one set of exceptions and adjustments, you will initially copy exceptions and adjustments from the eligibility side of 19. 19-20 Exc & Adj tab in v1.3 into the 23. 19-20 Exc & Adj tab in v1.4 Extended. Once expenditure data are final for fiscal year 2019–2020, you will need to complete the compliance tables in v1.3 and copy/paste the information in v1.4 Extended to match what was entered on the compliance side in v1.3.

The following sections provide exact instructions for copying compliance data for each exception and adjustment in v1.3 and pasting those data into v1.4 Extended.

### ⚠ WARNING ⚠

You must use the **“Paste Values”** command to avoid transferring embedded formulas and formatting elements from the old version of the Calculator.

3. To copy data, either select the “Copy” button on the menu bar/ribbon in Excel or use Ctrl+C.
4. 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.**

## Exc & Adj Tabs (section 2 of 6)

Notes: The following steps are for transferring the exception and adjustment compliance data from v1.3 to the Exc & Adj tabs in v1.4 Extended. Repeat steps for each fiscal year.

The cell rows and columns will not correspond between the Calculators for these tabs because v1.4 Extended captures only one set of historical exceptions and adjustment per year, not both eligibility and compliance data tables.

- 1) For exception (a) on the compliance side, copy cells H7–L11 for Departing Personnel in v1.3 and paste values into cells A6–E10 in v1.4 Extended. For Replacement Personnel, copy cells H15–L19 in v1.3 and paste values into cells A14–E18 in v1.4 Extended. Compare the totals between the two versions to be sure the data transferred properly.

Figure 7. Exc & Adj Tabs v1.3: Copy cells H7–L11

LEA Name Sandridge LEA					
Compliance Standard -- Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205 -- 2016-2017 Final Expenditures					
Exception (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. (Only include salary and benefits paid from state and/or local funds)					
Departing Personnel					
Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total Expenditures
Special Education Teacher	William Edgerton	Retirement	\$ 148,962.00	\$ 63,841.00	\$ 212,803.00
Special Education Teacher	Susan Kirk	Retirement	\$ 159,832.00	\$ 68,499.00	\$ 228,331.00
					\$ -
					\$ -
Departing Total			\$ 308,794.00	\$ 132,340.00	\$ 441,134.00
Replacement Personnel					
Position Title	Employee Name		Salary	Benefits	Total Expenditures
Special Education Teacher	Joseph Daily		\$ 52,658.00	\$ 22,568.00	\$ 75,226.00
Special Education Teacher	Emma Collins*		\$ 45,000.00	\$ 19,286.00	\$ 64,286.00
					\$ -
					\$ -
Replacement Total			\$ 97,658.00	\$ 41,854.00	\$ 139,512.00
Net Allowed Reduction (Departing - Replacement)					\$ 301,622.00

Figure 8. Exc & Adj Tabs v1.4 Extended: Paste values into cells A6–E10

LEA Name					
Compliance Standard -- Exceptions to MOE as Permitted by 34 CFR §300.204 and Adjustment to MOE as Permitted by 34 CFR §300.205 -- 2016-2017 Final Expenditures					
Exception (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. (Only include salary and benefits paid from state and/or local funds)					
Departing Personnel					
Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total Expenditures
					\$ -
					\$ -
					\$ -
					\$ -
Departing Total			\$ -	\$ -	\$ -
Replacement Personnel					
Position Title	Employee Name		Salary	Benefits	Total Expenditures
					\$ -
					\$ -
					\$ -
					\$ -
Replacement Total			\$ -	\$ -	\$ -
Net Allowed Reduction (Departing - Replacement)					\$ -

## Exc & Adj Tabs (section 3 of 6)

- 2) For exception (b), you will only need to copy data if you chose to use a manual calculation. If you chose to use the Calculator’s auto-calculation, all calculations will be done in v1.4 Extended. For manual data entry, copy cells I25–L25 in v1.3 on the compliance side and paste into cells B24–E24 in v1.4 Extended.
- 3) For exception (c) on the compliance side, copy cells H41–J45 in v1.3 and paste into cells A40–C44 in v1.4 Extended. Compare the totals between the two versions to be sure the data transferred properly.

**Figure 9. Exc & Adj Tabs v1.3: Copy cells H41–J45**

Student Identifier	Reason	Expenditures
986542	Aged out	\$ 3,000.00
<b>Total (Net Allowed Reduction)</b>		<b>\$ 3,000.00</b>

**Figure 10. Exc & Adj Tabs v1.4 Extended: Paste values into cells A40–C44**

Student Identifier	Reason	Expenditures
<b>Total (Net Allowed Reduction)</b>		<b>\$ -</b>

## Exc & Adj Tabs (section 4 of 6)

- For exception (d) on the compliance side, copy cells H51–I55 in v1.3 and paste into cells A50–B54 in v1.4 Extended. Compare the totals between the two versions to be sure the data transferred properly.

**Figure 11. Exc & Adj Tabs v1.3: Copy cells H51–I55**

The screenshot shows an Excel spreadsheet with the following table structure:

Compliance Standard -- Exceptions to M	
Exception (d) Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities.	
Description	Cost in Final Year of Expenditure
Completed 5-year project to acquire iPads and related software for all special education students	\$ 10,000.00
<b>Total (Net Allowed Reduction)</b>	<b>\$ 10,000.00</b>

**Figure 12. Exc & Adj Tabs v1.4 Extended: Paste values into cells A50–B54**

The screenshot shows an Excel spreadsheet with the following table structure:

Compliance Standard -- Exceptions to M	
Exception (d) Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities.	
Description	Cost in Final Year of Expenditure
Completed 5-year project to acquire iPads and related software for all special education students	\$ 10,000.00
<b>Total (Net Allowed Reduction)</b>	<b>\$ -</b>

## Exc & Adj Tabs (section 5 of 6)

- For exception (e) on the compliance side, copy cells H61–I65 in v1.3 and paste values into cells A60–B64 in v1.4 Extended. This transfer will not be needed or possible if the exception is not permitted and the cells are shaded black. Compare the totals between the two versions to be sure the data transferred properly.

**Figure 11. Exc & Adj Tabs v1.3: Copy cells H61–I65**

The screenshot shows the Excel ribbon with the 'Copy' button highlighted. Below it is a table with the following content:

Exception (e) The assumption of cost by the high cost fund operated by the SEA under §300.704. MUST be explicitly permitted by the SEA.	
Student Identifier	Cost Assumed by SEA
2569841	\$ 35,000.00
<b>Total (Net Allowed Reduction)</b>	<b>\$ 35,000.00</b>

**Figure 12. Exc & Adj Tabs v1.4 Extended: Paste values into cells A60–B64**

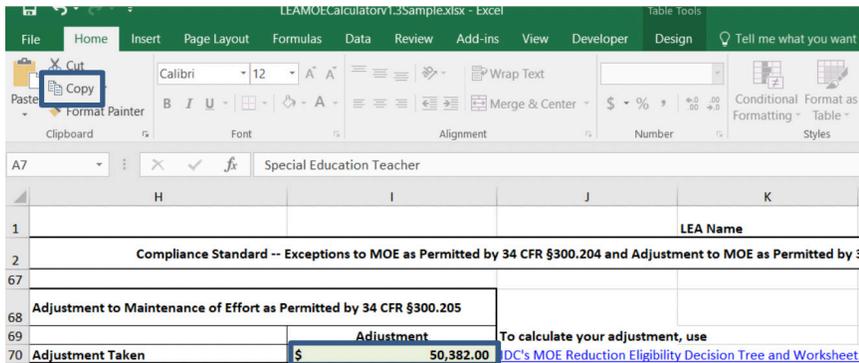
The screenshot shows the Excel ribbon with the 'Paste Values' option highlighted. Below it is a table with the following content:

Exception (e) The assumption of cost by the high cost fund operated by the SEA under §300.704. MUST be explicitly permitted by the SEA.	
Student Identifier	Cost Assumed by SEA
<b>Total (Net Allowed Reduction)</b>	<b>\$ -</b>

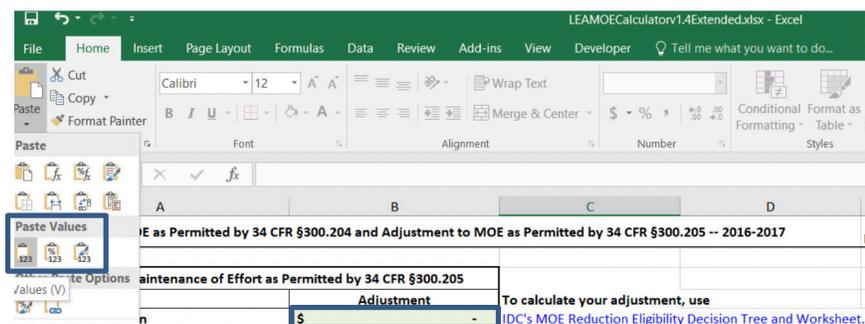
## Exc & Adj Tabs (section 6 of 6)

- 6) For the LEA MOE adjustment on the compliance side, copy cell I70 in v1.3 and paste values in cell B69 in v1.4 Extended.

**Figure 13. Exc & Adj Tabs v1.3: Copy cell I70**



**Figure 14. Exc & Adj Tabs v1.4 Extended: Paste values into cell B69**



- 7) Repeat these steps for exceptions (a) through (e) plus the adjustment for each Exc & Adj tab for each year 2016–2017 through 2019–2020 for which you have data.

## MOE Tabs

Copying and pasting is not needed on the MOE tabs because all values are calculated. You should verify that cell B1 is set to the appropriate standard, Eligibility or Compliance. The starting value for v1.4 Extended is Eligibility for all years 2020–2021 through 2024–2025.

## Tab 24. LEA or SEA Worksheet

Do not forget to copy any relevant data you entered on this tab to the same tab in v1.4 Extended. If you created any links to this tab, such as for exception (a) on the Exc & Adj tabs, you may need to update those formulas.

## Compare Data

After you have transferred all of your data into v1.4 Extended of the LEA MOE Calculator, compare rows for the same years on the Multi-Year MOE Summaries from the two Calculators. If anything does not match, double check your data entry. If there are still discrepancies, contact [cifr\\_info@wested.org](mailto:cifr_info@wested.org) or your CIFR TA provider for further assistance.

## Checklist

Use the checklist in Table 2 to track the data migration process.

**Table 2. Data Migration Checklist**

Tab	Notes
<input type="checkbox"/> <b>Tab 3. Getting Started</b>	
<input type="checkbox"/> <b>Tab 4. Multi-Year MOE Summary</b>	
<input type="checkbox"/> <b>16-17 Exc &amp; Adj Compliance: Tab 10 to Tab 20</b>	
<input type="checkbox"/> <b>17-18 Exc &amp; Adj Compliance: Tab 13 to Tab 21</b>	
<input type="checkbox"/> <b>18-19 Exc &amp; Adj Compliance: Tab 16 to Tab 22</b>	
<input type="checkbox"/> <b>19-20 Exc &amp; Adj Eligibility/Compliance: Tab 19 to Tab 23</b>	
<input type="checkbox"/> <b>Tab 24. LEA or SEA Worksheet (if needed)</b>	
<input type="checkbox"/> <b>Compare Multi-Year MOE Summary from Calculator v1.3 with Summary in v1.4 Extended</b> <ul style="list-style-type: none"> <li>○ <b>2015–2016</b></li> <li>○ <b>2016–2017</b></li> <li>○ <b>2017–2018</b></li> <li>○ <b>2018–2019</b></li> <li>○ <b>2019–2020</b></li> </ul>	
<input type="checkbox"/> <b>After completing compliance standard for 2019–2020 and before calculating eligibility standard for 2021–2022:</b> <ul style="list-style-type: none"> <li>○ <b>Update Row 7 on Tab 4</b></li> <li>○ <b>Copy/paste 19-20 Exc &amp; Adj from Tab 19 to Tab 23</b></li> </ul>	

The Center for IDEA Fiscal Reporting helps states improve their capacity to report special education fiscal data. The center is a partnership among WestEd, American Institutes for Research (AIR), Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat.

*The contents of this document were developed under a grant from the U.S. Department of Education, #H373F140001. However, these contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government. Project Officers: Jennifer Finch and Charles Kniseley, December 2019.*