

TEXAS EDUCATION AGENCY
DIVISION OF FEDERAL PROGRAM COMPLIANCE

SUMMARY OF COMPLIANCE WITH IDEA MOE REQUIREMENT

Effective: 2011-2012 School Year
Updated/Revised: January 2012

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Purpose

This template was designed to facilitate the initial determination of a local education agency's (LEA) compliance with the maintenance of effort (MOE) requirement for programs funded pursuant to Part B of the Individuals with Disabilities Education Act (IDEA), as amended and reauthorized. This template should be used for planning purposes only. The final determination of a LEA's compliance with the IDEA MOE requirement shall be made by the TEA Division of Federal Program Compliance.

Authority

Public Law 108-446, Section 613(a)(2)(iii).
Code of Federal Regulations, Title 34, Section 300.203.

Methodology

NOTE TO USER: This document is a protected template and may not be altered in any way or form. You may enter information in the columns and rows discussed in the steps below. Refer to the **blue highlighted text**. The amounts for lines 15, 15b, 18, 19, 20, 22, 23, 24, 26, 30, and 32 are automatically calculated.

[a] Enter the LEA's name and county-district number.

[b] Enter the school years under review on the header for the table below.

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Methodology (continued)

- [c] Using the LEA's financial accounting records, sum the amounts expended for the function codes noted on the table below for fund code 199, all object codes, and program intent code 23. Enter these amounts on lines 01 through 13 on the table below. Note that the amounts should be those reported (or comparable to those reported) in PEIMS Record 032, District Finance Data - Actual. The LEA should use the allocated fiscal data or equivalent and not the unallocated or "raw" data reported to the TEA. Charter schools should use the amounts for net asset codes 199 and 420.
- [d] For school districts that are members of a shared services arrangement, contact the fiscal agent and request that it provide the member district the amount for its allocation of expenditures. This amount should be that reported (or comparable to that reported) in PEIMS Record 033, District Finance Data - Shared Services Arrangement Actual. Enter the amount on line 14.
- [e] Using the LEA's special education enrollment records, count the total number of students reported or to be reported by the LEA in PEIMS Record 163, Student Data - Special Education. Enter this amount on line 16 and 21.
- [f] Using the LEA's Summary of Finances, enter the SpecialEd Adjusted Allotment [FIN] amount on line 19. Line 19 is incorporated into the MOE calculation to derive the amount of Local funds the LEA expended for the special education program. If the LEA expended more in state and local expenditures (Line 15) than their final [FIN] SOF SpecialEd Adjusted Allotment (Line 19) this is presumed to be the Local Funds Amount Used to support the special education program (Line 20). If Line 15 is less than Line 19, result will be zero only for purposes of calculation.
- [g] Using the LEA's Summary of Finances, enter the ECI Set Aside amount on line 25. Enter the negative (positive) amount as a positive (negative) amount.
- [h] Refer to correspondence from the Division of IDEA Coordination and note on line 27 if the school district or charter school is eligible for an adjustment to its local fiscal effort by 50% of the increase in its IDEA Part B entitlements.
- [i] Using Schedule: 3 - Budget Summary from the LEA's WEB SAS application (or BS6004 - Program Budget Summary and Support from the eGrants application), enter the entitlement amounts on lines 28 and 29.
- [j] Enter the amount expended for early intervening services on line 31.
- [k] Note the result of the data entered under Preliminary Determination and on line 26.

Contact

For assistance with the use of this template, please contact the Division of Federal Program Compliance at (512) 463-8992 or fpc_compliance@tea.state.tx.us

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LEA: Anywhere Independent School District
CDN: 123-456

Preliminary Determination

BASED ON THE RESULTS NOTED BELOW, THE DISTRICT IS DEEMED **NONCOMPLIANT**

Summary of Fiscal Data and Calculations

Line No.	Function Code	Function Description	2010-2011	2009-2010	Variance
1	11	Instruction	\$ 101,398	\$ 86,181	
2	12	Instructional Resources and Media Services	\$ 5,105	\$ 5,615	
3	13	Curriculum and Instructional Staff Development			
4	21	Instructional Leadership	\$ 1,733	\$ 975	
5	23	School Leadership	\$ 16,877	\$ 31,128	
6	31	Guidance and Counseling Service	\$ 2,882	\$ 1,883	
7	32	Social Work Services			
8	33	Health Services	\$ 840	\$ 1,046	
9	34	Student (Pupil) Transportation			
10	36	Cocurricular/Extracurricular Activities			
11	41	General Administration			
12	51	Plant Maintenance and Operations			
13	53	Data Processing Services			
14	93	Shared Services Arrangement			
15		Total State and Local Expenditures (sum of Lines 1 through 14)	\$ 22,533	\$ 27,774	
15a		Adjustment to Local Fiscal Effort/Voluntary Reduction (Refer to Line 32)	\$ 151,368	\$ 154,602	\$ (3,234.00)
15b		Decline in Local Fiscal Effort - Adjusted (sum of 15 and 15a)			\$ (3,234.00)
16		Child Count	19	18	
17		Total State and Local Expenditures per Pupil (Line 15/Line 16)	\$ 7,966.74	\$ 8,589.00	\$ (622.26)
18		Calculated decline in State and Local Fiscal Effort per Pupil (Line 16 x Line 17 Variance)			\$ (11,822.94)
19		Summary of Finance (SOF), SpecialEd Adjusted Allotment (FIN)	\$ 147,200.00	\$ 101,329.00	
20		Local Funds Used on Program (Line 15 - Line 19)	\$ 4,168	\$ 53,273	\$ (49,105.00)
21		Child Count	19	18	
22		Total Expenditures per Pupil (Line 20/Line 21)	\$ 219.37	\$ 2,959.61	\$ (2,740.24)
23		Calculated Decline in Local Fiscal Effort per Pupil (Line 21 x Line 27)			\$ (52,064.56)
24		Decline in Maintenance of Fiscal Effort (Lesser of Line 15b, 18, 20 and Line 23)			\$ (3,234.00)
25		Early Childhood Intervention Set Aside for School Year			\$ -

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26	Decline in Local Fiscal Effort/Estimated Amount Due to Texas Education Agency		\$ (3,234,000)
27	Calculation of Adjustment to Local Fiscal Effort/Voluntary Reduction (34 CFR 300.205)		
28	Is the LEA eligible for an adjustment to its local fiscal effort?	NO	
29	IDEA Part B Formula Entitlement for School Year 2010-2011	\$ 110,000	
30	IDEA Part B Formula Entitlement for School Year 2009-2010	\$ 125,000	
31	Increase (Decrease) in IDEA Part B Formula Entitlement	\$ (15,000)	
32	Amount Expended for Early Intervening Services for 2010-2011	\$ 2,500	
	Adjustment to Local Fiscal Effort/Voluntary Reduction (50% of Line 30 less Line 31)	\$ -	