

Instructions

IDEA-B Maintenance of Effort (MOE) Calculation Tool for Local Educational Agencies (LEAs)

The IDEA-B LEA Maintenance of Effort (MOE) Calculation Tool can be used by LEAs to test their compliance with federal MOE requirements. The tool can provide *estimated* results for four separate tests that show if an LEA is in compliance. The four tests use calculations based upon four different types of expenditures:

- Total state and local expenditures
- Per capita state and local expenditures
- Total local expenditures
- Per capita local expenditures

LEAs only need to pass **one** of the four tests in order to be found in compliance.

TEA uses the IDEA-B LEA MOE Calculation Tool to calculate IDEA-B LEA MOE Compliance Reviews and encourages LEAs to use the tool as well to determine their IDEA-B LEA MOE compliance. The calculation tool gives an LEA local documentation for independent auditors and other external monitors. Use of the calculation tool demonstrates that the LEA is monitoring its own MOE compliance standard requirement, as regulations require. Using the tool also enables the LEA to plan, budget, monitor, forecast, and adjust expenditures to meet the compliance standard, forecast the result of TEA's compliance review, and determine the budget amounts for the MOE eligibility standard.

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The IDEA-B LEA MOE Calculation Tool consists of several tabs in an Excel workbook. You only need to complete the IDEA-B MOE tab and the Local Ratio tab in order to get estimated results for your LEA. The yellow Local Calculations tab performs the Total Local Expenditures calculation, and the three blue tabs provide examples that you can use as a guide.

Before you enter any data into the workbook, please note:

- Cells that require data entry are highlighted in orange.
- As you enter data, calculations will automatically be performed and certain cells will be populated with calculated amounts.
- Estimated results for all four tests will not be calculated until you have completed both the IDEA-B MOE tab and the Local Ratio tab.

IDEA-B MOE Tab

1. On Page 1, Row 26, enter your LEA's special education student population for the prior year and for the current year. Use the amount given in your LEA's PEIMS Record 163 (Child-Count-Funding-Type-Code 3) for the appropriate year. This special education student count is also found on the line titled IDEA-B of the PEIMS Edit+ report PRF5D010, Special Education Child Counts by Funding Type or Texas Student Data System (TSDS), report PDM1-121-003, Special Education Students by Grade and Instructional Setting and Funding Type.
2. On Pages 2 and 3, enter your LEA's special education expenditures for each function code for the prior year (Page 2) and the current year (Page 3). Use the amounts given

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for Program Intent Code (PIC) 23 and 33 in your LEA's PEIMS Record 032 (Fund Code 199 and/or 420).

3. Also on Pages 2 and 3, enter the SSA (Shared Service Arrangement) expenditures paid on behalf of your LEA. If your LEA is in a SSA, then as a member LEA, contact your fiscal agent for the amount of special education expenditures paid on the LEA's behalf, which is the expenditure amount the fiscal agent reports in PEIMS Record 033 in Fund Code 437, Type 11. Be sure to enter the appropriate amounts for PIC 23 and 33 for both the prior year and the current year, as applicable.
4. On row 23 of Page 2 and 3, enter the amount of School Health and Related Services (SHARS) reimbursement expended by the LEA in special education. The LEA may either enter the appropriate amount for PIC 23 and 33 or enter an aggregate (total) amount in one of the PIC columns (23 or 33) for both the prior year and current year, as applicable. **Enter the SHARS reimbursement expended by the LEA for special education in this line item as a positive number.** The IDEA-B LEA MOE Calculation Tool automatically subtracts the amount entered from the Subtotal of State and Local Expenditures, row 22, to calculate Total State and Local Expenditures, row 24.

Local Ratio Tab

1. On this tab, enter the amounts related to your LEA's special education adjusted allotment, which can be found on your LEA's Summary of Finance (SOF) reported **in the LPE column of the first September "Near Final" report**. For illustration purposes, the SOF for FY2014 (school year 2013-2014), is the 9/5/2014 "Near Final" report. NOTE: Each year the date for the *first* September "Near Final" report will be different.
2. The special education allotment amount can be found on Line 29 of the LPE column of SOF; the total Tier I amount can be found on Line 38 of the LPE column of SOF; and the Tier I Local Share/Local Fund Assignment can be found on Line 39 of the LPE column of SOF (labeled as "Less Local Fund Assignment"). **Enter the "Tier I Local Share/Local Fund Assignment" amount as a positive number.**
3. Enter the amounts for both the prior year and the current year.

Test Results

The estimated results for the four tests will appear on Page 1 of the IDEA-B MOE tab and are highlighted in purple. If your LEA fails all four tests (negative variance for each of the four tests), your LEA is not compliant with MOE requirements. Page 1 will also display an estimate of the potential refund that you may owe TEA.

The Compliance Status is located on the IDEA-B MOE tab in row 4, and again in row 32.

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