

CALCULATION METHODOLOGY FOR IDEA-B LEA MOE Baseline (FY2014)

IDEA-B LEA MOE

Except as provided in Section 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. See Tab 3 - 34 CFR 300.203-205; IDEA-B MAINTENANCE OF EFFORT

USER REQUIREMENTS PER LEA	FISCAL YEAR	CITATION	DATA SOURCE	DATA REQUIREMENTS PER LEA	VIEW	FUND CODES	FUNCTION CODES	OBJECT CODES	PIC CODES	SHARED_ SVC_TYPE	COUNT FUND
1 State and local funds spent for the purpose of educating children with disabilities	Year under determination and applicable year for comparison (baseline)	34 CFR 300.203	CEMS (TEA Data Source)	IDEA-B Formula (611) Grantees							
				Unallocated Expenditures	pfsYYbp.db_actualYYb	1XX, 420	11, 12, 13, 21, 23, 31, 32, 33, 34, 36, 41, 51, 53	23, 33			
				PEIMS							
				Shared Services Arrangement Expenditures	p.ssa_actualYY	437		11			
p.fundYY											
2 Local only funds spent for the purpose of educating children with disabilities	Year under determination and applicable year for comparison (baseline)	34 CFR 300.203	See above	State and local funds spent for the purpose of educating children with disabilities (as set forth in #1 above)							
			Summary of Finances (SOF)	Equalization Yield (Total Cost Tier I, Local Fund Assignment)							
				Special Education Ajusted Allotment							
3 Per capita state and local funds spent for the purpose of educating children with disabilities	Year under determination and applicable year for comparison (baseline)	34 CFR 300.203	PEIMS	Special Education Student Count	p.speded_studentYYF						3
4 Per capita local only funds spent for the purpose of educating children with disabilities	Year under determination and applicable year for comparison (baseline)	34 CFR 300.203	PEIMS	Special Education Student Count	p.speded_studentYYF						3

CALCULATION METHODOLOGY FOR IDEA-B LEA MOE DETERMINATIONS FY2015

USER REQUIREMENTS - ADJUSTMENT TO LOCAL FISCAL EFFORTS	FISCAL YEAR	CITATION	DATA SOURCE
VR Any fiscal year for which the allocation received by an LEA under 300.705 exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise required by 300.203(a) by not more than 50 percent of the amount of that excess	Year under determination	34 CFR 300.205 (a)	LEA
VR The amount of funds expended by an LEA for early intervening services under 300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under paragraph (a) of this section	Year under determination	34 CFR 300.205 (d)	LEA

STATE RECONSIDERATIONS	FISCAL YEAR	CITATION	DATA SOURCE
SR1 Legislatively mandated changes to account for funds	Year under determination	Texas Statutes as applicable	Texas State Leg/TEA/LEA
SR2 Federal funds that may be considered equivalent state or local funds	Year under determination	USDE and other federal guidance as applicable	USDE/LEA
SRP Significant errors in an LEA's reported expenditures: LEAs may adjust incorrect data used in the calculation of the LEA's IDEA MOE. Adjustments must be certified by the LEA's external auditor. Changes will replace data obtained from PEIMS and used in the FFCR IDEA LEA MOE database ONLY AND WILL NOT AFFECT OR CHANGE DATA IN PEIMS	Prior year and year under determination	Conference Call with USDE in conjunction with USDE Guidance Letter to TEA dated Feb. 6, 2013	LEA
SRT Significant Timing issues: LEAs may adjust expenditures due to significant timing issues, such as change in fiscal year, extra-ordinary items, etc.. Adjustment must be certified by the LEA's external auditor	Year under determination	TEA Policy	LEA
SRF SHARS Federal reimbursements subsequently spent on special education and related services	Year under determination	34 CFR 300.154(g)(2)	LEA

34 CFR 300.203-205; IDEA-B MAINTENANCE OF EFFORT

Sec. 300.203 Maintenance of effort.

(a) General. Except as provided in Sec. Sec. 300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

(b) Standard. (1) Except as provided in paragraph (b)(2) of this section, the SEA must determine that an LEA complies with paragraph (a) of this section for purposes of establishing the LEA's eligibility for an award for a fiscal year if the LEA budgets, for the education of children with disabilities, at least the same total or per capita amount from either of the following sources as the LEA spent for that purpose from the same source for the most recent prior year for which information is available:

(i) Local funds only.

(ii) The combination of State and local funds.

(2) An LEA that relies on paragraph (b)(1)(i) of this section for any fiscal year must ensure that the amount of local funds it budgets for the education of children with disabilities in that year is at least the same, either in total or per capita, as the amount it spent for that purpose in the most recent fiscal year for which information is available and the standard in paragraph (b)(1)(i) of this section was used to establish its compliance with this

(3) The SEA may not consider any expenditures made from funds provided by the Federal Government for which the SEA is required to account to the Federal Government or for which the LEA is required to account to the Federal Government directly or through the SEA in determining an LEA's compliance with the requirement in paragraph (a) of this section.

(Authority: 20 U.S.C. 1413(a)(2)(A))

Sec. 300.204 Exception to maintenance of effort.

Notwithstanding the restriction in Sec. 300.203(a), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

(b) A decrease in the enrollment of children with disabilities.

(c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA,

(1) Has left the jurisdiction of the agency;

(2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or

(3) No longer needs the program of special education.

(d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

(e) The assumption of cost by the high cost fund operated by the SEA under Sec. 300.704(c).

(Authority: 20 U.S.C. 1413(a)(2)(B))

Sec. 300.205 Adjustment to local fiscal efforts in certain fiscal years.

(a) Amounts in excess. Notwithstanding Sec. 300.202(a)(2) and (b) and Sec. 300.203(a), and except as provided in paragraph (d) of this section and Sec. 300.230(e)(2), for any fiscal year for which the allocation received by an LEA under Sec. 300.705 exceeds the amount the LEA received for the previous fiscal year, the LEA may reduce the level of expenditures otherwise required by Sec. 300.203(a) by not more than 50 percent of the amount of

(b) Use of amounts to carry out activities under ESEA. If an LEA exercises the authority under paragraph (a) of this section, the LEA must use an amount of local funds equal to the reduction in expenditures under paragraph (a) of this section to carry out activities that could be supported with funds under the ESEA regardless of whether the LEA is using funds under the ESEA for those activities.

(c) State prohibition. Notwithstanding paragraph (a) of this section, if an SEA determines that an LEA is unable to establish and maintain programs of FAPE that meet the requirements of section 613(a) of the Act and this part or the SEA has taken action against the LEA under section 616 of the Act and subpart F of these regulations, the SEA must prohibit the LEA from reducing the level of expenditures under paragraph (a) of this section for that

(d) Special rule. The amount of funds expended by an LEA for early intervening services under Sec. 300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under paragraph (a) of this

(Authority: 20 U.S.C. 1413(a)(2)(C))