



COLORADO
Department of Education

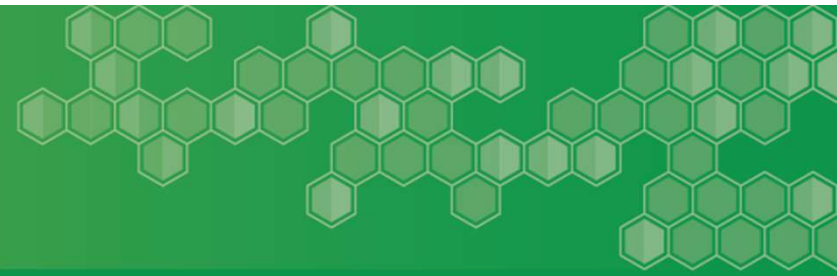
Maintenance of Effort (MOE)

Thursday March 2, 2023

Agenda

- Calculation
- Resources
- Contacts

Calculations

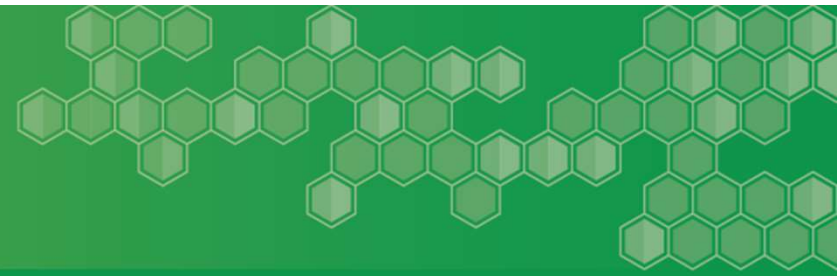


Calculation to capture the expenditure data lines used

- Source Data is submitted by District Chief Financial Officer or Business Manager
- Data is submitted through the Finance December Data Pipeline Collection
- A calculated Current Expenditure is from four data pulls (excluding Capital, Debt and Community Services)

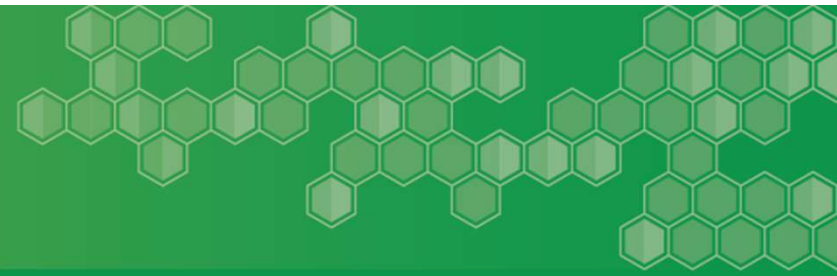
MOE Calculation

- US DOE: Non-Regulatory Guidance
- LEA must maintain 90% spending in state and local funds based on Current Expenditure and Per Pupil.



Calculation to capture the expenditure data lines used

- A calculated Current Expenditure is from four data pulls
 - **The First Data Pull** excludes activities related to Capital, Debt and Community Services. This is excluded based on the Funds, Program Codes and Object Codes for the State and Local Grant Codes.
 - **The Second Data Pull** captures resources from the General Fund used to support the Food Service and Pupil/Student Activity.
 - **The Third Data Pull** captures Food Service Activity supported within the General Fund.
 - **The Fourth Data Pull** excludes resources received from Federal Funds through Indirect Costs.

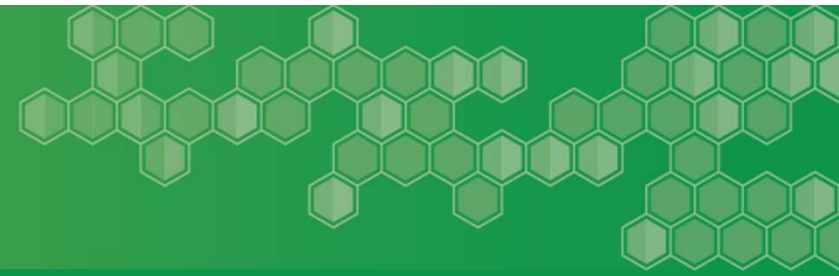


MOE Calculation

- LEA must maintain 90% spending in state and local funds based on Current Expenditure and Per Pupil.
 - Current Expenditure is based on the Data Pulls from the previous slides.
 - Pupil Count is the Audited FTE Count Used provided through the School Finance Act worksheets. (V4, V5, V17, V19, V20 and V20.1)
 - The Required 90% Level is based on the Prior Year Data, an LEA must Pass at least one of the required 90% level of Current Expenditures and Expenditures per Pupil.
 - If LEA fails both measures:
 - Five year look back provision allowed under ESSA, if Districts did not fail MOE in the previous five years.

Resources





CDE - Federal Grants Accounting: For FY2022-23 Purposes -
Maintenance of Effort (MOE): Calculation for FY2022-23

<http://www.cde.state.co.us/cdefinance/sffpstablecontents>

US Department of Education - Non-Regulatory Guidance

www2.ed.gov/programs/titleiparta/fiscalguid.doc

Contacts

- [Robert Hawkins](#), Grant Fiscal
- [Yolanda Lucero](#), School Finance

