Title I Maintenance of Effort Calculation

A district may receive its full allocation of Title I, Part A funds for any fiscal year if it maintains combined fiscal effort per student or the aggregate expenditures are not less than 90 percent when compared to the preceding fiscal year. The WDE completes the maintenance of effort (MOE) calculation each year for districts to determine whether MOE has been met. This calculation considers expenditures from state and local funds from the current fiscal year and compares them to expenditures from the preceding fiscal year. Expenditures included are those for administration, instruction, attendance and health services, pupil transportation, operations and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities. Specific expenditures excluded from the calculation are those for community services, capital outlay, debt service, or supplemental expenses made as a result of a presidentially declared disaster. Expenditures from funds provided by the federal government are also excluded. This calculation is completed on a per-student amount as well as an aggregate expenditure amount.

Column Descriptions

A. Calculation gather from district expenditure data:
    Fund group Code = 01
    X000 Function Codes = 1xxx, 2xxx, 3xxx, 4xxx and 5xxx
    All object codes except 7xx

B. From Expenditure Data
    Fund group Code = 20
    X000 Function Codes = 1xxx, 2xxx, 3xxx, 4xxx and 5xxx
    All object codes except 7xx

C. From Expenditure Data
    Fund group Code = 50
    X000 Function Codes = 1xxx, 2xxx, 3xxx, 4xxx and 5xxx
    All object codes except 7xx

D. From Revenue Data
    Fund group Code = 50
    XXX00 Revenue Source Codes = 816xx
    Excluding Revenue Source Code = 81690

E. CALCULATED FIELD
    Enterprise Operating Costs (C) less Enterprise Sales (D)

F. CALCULATED FIELD
    General Fund Operating Costs (A) + Spec Revenue Operating Costs (B) + Enterprise Net Expenditures (E)

G. From Expenditure Data
    Fund group Code = 01
    X000 Function Codes = 1xxx, 2xxx, 3xxx, 4xxx and 5xxx
    object code 5xx

H. From Expenditure Data
    Fund group Code = 20
    X000 Function Codes = 1xxx, 2xxx, 3xxx, 4xxx and 5xxx
    object code 5xx

I. From Expenditure Data
   Fund group Code = 50
   X000 Function Codes = 1xxx, 2xxx, 3xxx, 4xxx and 5xxx
   object code 5xx

J. CALCULATED FIELD
   General Fund Capital Outlay (G) + Special Reserve Capital Outlay (H) + Enterprise Capital Outlay (I)

K. From Expenditure Data
   Fund group Code = 01
   Function Codes = 4300
   All object codes except 5xx and 7xx

L. From Expenditure Data
   Fund group Code = 20
   Function Codes = 4300
   All object codes except 5xx and 7xx

M. From Expenditure Data
   Fund group Code = 50
   Function Codes = 4300
   All object codes except 5xx and 7xx

N. CALCULATED FEILD
   General Fund Community Support (K) + Special Reserve Community Support (L) + Enterprise Community Support (M)

O. Amount will be zero, no federal funds in GF

P. From Expenditure Data
   Title I and V is to be excluded per Federal Auditors in 1994.
   For 2009-10 all federal funds are excluded with the exception of SFSF funds.
   Fund group Code = 20
   Any fund codes with T1 or T5 in the project id (i.e. 07T1, 08T1, 07T5, 08T5) //--Old guidance-//
   Exclude and state expenditures
   fund_code NOT IN
                   ('SMR SCHL',
                    'NTL BD CRT',
                    'MAJ MNT',
                    'DRIVE ED',
                    'DIST EDUC',
                    'INST FACIL', (added after audit of 2012-13 material in Sept. 2013)
                    'OTHER',
                    'OTHER-ST',
                    'OTHER-LOC')

Q. From Revenue Data
   Fund group Code = 50
   Revenue source codes = 84000, 84100, 84110, 84190, 84200, 84210, 84220, 84230, 84240, 84250

R. CALCULATED FIELD
   GF Federal (O)+Special Revenue Federal revenue (P) + Enterprise Federal Revenue (Q)

S. CALCULATED FIELD
All Funds Operating Costs (F) – All Funds capital Outlay (J) - All Funds Community Support (N) – All funds Federal Revenue (R)

T. Average Daily Attendance reported by districts in the WDE600 collection

U. CALCULATED FIELD
Maintenance of Effort Total (S) / ADA (T)

V. Previous Year MOE per Pupil carried forward

W. CALCULATED FIELD
[This year's MOE cost (U) – Previous years MOE costs (V)] / Previous years MOE costs (V)

X. CALCULATED FIELD
This year's MOE Cost per Pupil (U) / Previous years MOE per Pupil (V)

NOTE: When a district falls below the 90% threshold, an alternative method for calculation can be used. This alternative calculation simply uses aggregated MOE figures (column S) rather than the cost per pupil figures.

Y. PY MOE Total
Previous Year MOE Total (Column S from prior year's report)

Z. CALCULATED FIELD
This year's MOE Total (S) / PY MOE Total (Y) – this is the alternative method