IDEA-B Local Educational Agency (LEA)
Maintenance of Effort (MOE) Calculation Tool
for School Districts

LEAs can use the IDEA-B LEA Maintenance of Effort (MOE) Calculation Tool to test their compliance with federal MOE requirements for fiscal year 2019 (school year 2018-2019). The tool provides for four separate test methods to show if an LEA is in compliance:

- Local only (Test 1)
- State and local (Test 2)
- Per-capita local only (Test 3)
- Per-capita state and local (Test 4)

LEAs only need to pass *one* of the four test methods annually to be found in compliance.

TEA employs the same methodology used in the IDEA-B LEA MOE Calculation Tool to annually calculate preliminary IDEA-B LEA MOE Compliance Reviews and encourages LEAs to use the tool as well to determine their annual preliminary 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 annually monitoring its own MOE compliance standard requirement, as regulations require.

The IDEA-B LEA MOE Calculation Tool consists of three tabs in an Excel workbook: 1) Instructions, 2) IDEA-B LEA MOE, and 3) Local Only (No Data Entry). Complete the second tab only, IDEA-B LEA MOE, to get results for your LEA. The yellow Local Only (No Data Entry) tab automatically performs the Total Local Only Expenditures calculation and does not permit data entry.

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 auto-populated with calculated amounts.
- Results for all four test methods are not complete until you have entered all the required data in the IDEA-B LEA MOE tab.

IDEA-B LEA MOE Tab Instructions:

Page 1 - Summary Calculation (data to be entered by LEA)

1. On Excel row 3, **enter** your LEA's name and six-digit county-district number (CDN).

2. On Excel row 4, **enter** the compliance school year under review.

3. In Excel cell D25, **enter** your LEA's special education student population in the "Special Education Student Count - Compliance Review School Year" field. Use the following PEIMS Fall Data Collection report: PDM1-121-003, TSDS PEIMS Special Education Students by Grade and Instructional Setting and Funding Type. Use the Total number indicated on the IDEA-B line (**not** the Grade Total line).

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Page 2 - Last Compliant Year Information (data to be entered by LEA)

1. **Original Required Level of Effort:** Using data from the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year (report found in GFFC Reports and Data Collections via TEAL), enter your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method (Excel cells J6, J8, J10, and J12).

2. **Last Compliant School Year:** Using data from the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year, select from the pull-down list the last school year the LEA was compliant for that test method (Excel cells K6, K8, K10, and K12).

3. **Special Education Student Count - Last Compliant School Year:** In Excel cells L10 and L12, enter your special education student count for the last compliant school year, found on the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year

4. **Amount of Cumulative Exceptions/Adjustments, Intervening Years:** Enter the sum amount of all cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in all intervening years (years since last being compliant) that were validated by TEA but did not bring the LEA into compliance for a test method. Enter the LEA's cumulative exceptions/adjustments amount, which represents a "carry-forward," only for the test methods with a "*Fail*" compliance result based on page 1 of the Final IDEA-B LEA MOE Compliance Review from the prior compliance review school year (Excel cells M6, M8, M10, M12). The Cumulative Exceptions/Adjustments amount is shown directly under the chart on page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year.

Page 3 - Compliance Review School Year Information (data to be entered by LEA)

1. Enter your LEA's special education expenditures for each function code in Excel cells P6 through P18 for Program Intent Code (PIC) 23 and cells Q6 through Q18 for PIC 33. Use the amounts for Fund Code 199 and/or 420, PICs 23 and 33 found in the Mid-Year Data Collection report: PDM2-101-002, TSDS PEIMS Actual Compliance Report, LEA-level Data/Unallocated Funds Only, Campuses: ALL.

2. If you are member of a special education shared services arrangement (SSA), enter the expenditures paid on behalf of your LEA. Contact your SSA fiscal agent for the amount of special education expenditures paid on behalf of the LEA (PEIMS Record 033; Fund Code 437; Type 11). Enter the amount in one of the PIC columns (23 or 33), Excel cell P19 or Q19. Ask your fiscal agent to provide you with the applicable Mid-Year Data Collection report: PDM2-100-015 TSDS PEIMS Actual SSA Financial Summary by Fund and SSA Type.

3. Enter the amount of the School Health and Related Services (SHARS) reimbursement expended again by the LEA in state and local expenditures for special education services, using the data reported by the LEA on the SHARS Reimbursement Report Survey. Enter the amount as a positive number by reporting the aggregate (total) amount in one of the PIC columns (23 or 33), Excel cell P21 or Q21.

4. **Summary of Finance (SOF), first "Near Final" payment cycle report, LPE column:** In Excel cells Q26 through Q28, enter SOF data from the LPE column for the Special Education Adjusted Allotment, the Total Cost of Tier I, and the Less Local Fund Assignment (Lines 30, 39, 40). Enter the "Less Local Fund Assignment" amount as a positive number.

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IDEA-B LEA MOE Compliance Review Results

The preliminary results for the four tests will appear on the Summary Calculation, page 1 of the IDEA-B LEA MOE tab, and displays the amount that you may potentially owe to TEA. If your LEA fails all four tests, your LEA is in preliminary noncompliance with MOE requirements. Your LEA must not remit refunds to TEA based on the preliminary IDEA-B LEA MOE compliance review. TEA will notify you in the final compliance review report if your LEA owes a refund and provide additional information at that time.

TEA's Annual IDEA-B LEA MOE Compliance Review and LEA Response Options

Annually, TEA prepares a preliminary IDEA-B LEA MOE Compliance Review and makes it available to LEAs in GFFC Reports and Data Collections. LEAs will be notified of TEA's preliminary IDEA-B LEA MOE Compliance Review through To The Administrator Addressed (TAA) correspondence posted on the TAA page of the TEA website and to GovDelivery subscribers of Grants Administration and Federal Program Compliance (GAFPC).

Your LEA will be responsible for reviewing TEA's preliminary IDEA-B LEA MOE compliance review and comparing it to your own internal review. If you used TEA's IDEA-B LEA MOE Calculation Tool and the correct data sources, your preliminary results will match TEA's. Once you have made your comparison, your LEA will have four options:

Option 1: Accept Results
If 1) your preliminary results match TEA's, 2) you have no allowable statutory exceptions and/or adjustments, and 3) you accept TEA's preliminary results, *then no further action or response is required*. The preliminary results will become the final results.

Option 2: Submit Allowable Exceptions/Adjustment to Fiscal Effort Considerations
If TEA's preliminary results match the LEA's preliminary results but the LEA has allowable statutory exceptions and/or adjustment to fiscal effort to submit for consideration in the final IDEA-B LEA MOE compliance review, the LEA will be given instructions and a timeline to submit all of the following: 1) IDEA-B LEA MOE Certification Form, signed by the superintendent, 2) IDEA-B LEA MOE Exceptions Workbook, and 3) Supporting documentation to justify the amounts reported in the IDEA-B LEA MOE Exceptions Workbook for any of the allowable exceptions.

Option 3: Recalculate If Results Do Not Match
If you used TEA's IDEA-B LEA MOE Calculation Tool, and your preliminary results do not match TEA's, review your data sources and documentation and recalculate your MOE using the calculation tool. **If you used TEA's IDEA-B LEA MOE Calculation Tool and entered the required data as per the instructions using the correct data sources, your preliminary results will match TEA's.**

Option 4: Submit Alternate Local Methodology
If your LEA established an alternate local methodology to calculate any of the four test methods, your compliance review will likely not match TEA's. Email compliance@tea.texas.gov to alert TEA that you intend to submit an alternate local methodology along with supporting documentation for consideration in the final IDEA-B LEA MOE compliance review. TEA will contact you regarding further required action.

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Summary Calculation Page 1							
Enter School District Name							**Enter CDN**
		Enter Compliance Review School Year					
Fcn Code	**Function Code Name**	**Original Required Level of Effort** (Actual expenditure & per-capita amounts from last compliant school year for test method. **Populated from page 2 data entry.**)	**Actual Level of Effort** (Actual expenditure & per-capita amounts for compliance review school year. **Populated from page 3 data entry.**)	**Variance (negative amounts only)** (Difference between Original Required Level of Effort and Actual Level of Effort)	**Amount of Cumulative Exceptions/Adjustments Intervening Years** (Populated from page 2 data entry.)	**Deficiency**	**Test Result**
11	Instruction		$ -				
12	Instructional Resources and Media Services		$ -				
13	Curriculum and Instructional Staff Development		$ -				
21	Instructional Leadership		$ -				
23	School Leadership		$ -				
31	Guidance and Counseling Service		$ -				
32	Social Work Services		$ -				
33	Health Services		$ -				
34	Student (Pupil) Transportation		$ -				
36	Cocurricular/Extracurricular Activities		$ -				
41	General Administration		$ -				
51	Plant Maintenance and Operations		$ -				
53	Data Processing Services		$ -				
	SSA expenditures paid on behalf of member LEA		$ -				
	Subtotal of State and Local Expenditures		$ -				
	less SHARS reimbursement expended in special education		$ -				
Test 2	**State and Local Expenditures (Test 2)**	$ -	$ -	$ -	$ -	$ -	
	Special Education Student Count - Compliance Review School Year						
Test 4	**Per-Capita State and Local (Test 4)**	$ -	$ -	$ -			
Test 1	**Local Only Expenditures (Test 1)**	$ -	$ -	$ -	$ -	$ -	
Test 3	**Per-Capita Local Only (Test 3)**	$ -	$ -	$ -			
	Potential Refund (smallest deficiency of all four tests)						
	Preliminary Status:						

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Last Compliant Year Information (to be entered by LEA) Page 2				
Test Methods	**Original Required Level of Effort**	**Last Compliant School Year**	**Special Education Student Count - Last Compliant School Year**	**Amount of Cumulative Exceptions/Adjustments, Intervening Years**
Local Only (Test 1)		Select from pull-down list		
State and Local (Test 2)		Select from pull-down list		
Per-Capita Local Only (Test 3)		Select from pull-down list		
Per-Capita State and Local (Test 4)		Select from pull-down list		
Using data from the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year.	Enter your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method.	Select from the pull-down list the last compliant school year for each test method.	Enter the student count for the last compliant school year.	If the last compliant school year is not 2017-2018, enter the amount of cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in the intervening years that were validated by TEA but did not bring the LEA into compliance for a test method.

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	Compliance Review School Year Information (to be entered by LEA)			
	Page 3			

Fcn Code	Function Code Name	PIC 23	PIC 33	Totals
11	Instruction	$ -	$ -	$ -
12	Instructional Resources and Media Services	$ -	$ -	$ -
13	Curriculum and Instructional Staff Development	$ -	$ -	$ -
21	Instructional Leadership	$ -	$ -	$ -
23	School Leadership	$ -	$ -	$ -
31	Guidance and Counseling Service	$ -	$ -	$ -
32	Social Work Services	$ -	$ -	$ -
33	Health Services	$ -	$ -	$ -
34	Student (Pupil) Transportation	$ -	$ -	$ -
36	Cocurricular/Extracurricular Activities	$ -	$ -	$ -
41	General Administration	$ -	$ -	$ -
51	Plant Maintenance and Operations	$ -	$ -	$ -
53	Data Processing Services	$ -	$ -	$ -
	SSA expenditures paid on behalf of member LEA	$ -	$ -	$ -
	Subtotal of State and Local Expenditures	$ -	$ -	$ -
	SHARS reimbursement expended in special education *(enter as a positive number)*	$ -	$ -	$ -
	Total State and Local Expenditures	$ -	$ -	$ -

Summary of Finance (SOF), first "Near Final" payment cycle report		LPE column of SOF
Line 30 of SOF	Special Education Adjusted Allotment	
Line 39 of SOF	Total Cost of Tier I	
Line 40 of SOF	Less Local Fund Assignment *(enter a positive number)*	
	Tier I Local Share (imputed)	$0
	Tier I State Share (imputed)	$0
	%Local	**0.00%**
	%State *(for information only)*	0.00%

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Local Only Expenditures Automated Calculation (NO DATA ENTRY)		
		Compliance Year
State and Local expenditures (Test 2)	$	-
Special Education Adjusted Allotment (from Summary of Finances) *(auto-populated from Page 3 of IDEA-B LEA MOE Calculation Tool)*	$	-
Local percentage in foundation school program *(auto-calculated on Page 3 of IDEA-B LEA MOE Calculation Tool)*		0.00%
Local Only Expenditures (expenditures in excess of SOF Special Education Adjusted Allotment)	$	-
Imputed Local Only expenditures of SOF Special Education Adjusted Allotment) *(auto-calculated using local percentage in foundation school program)*	$	-
Total Local Only expenditures (Test 1)	**$**	**-**