IDEA-B LEA MOE Calculation Tool

TETN - October 2016

Federal Fiscal Compliance and Reporting
Texas Education Agency (TEA)

Topics

▸ Compliance Standard

▸ Subsequent Years Rule

▸ Original Required Level of Effort

▸ Actual Level of Effort

▸ Amount of Cumulative Exceptions/Adjustments, Intervening Years

Topics (cont.)

▸ Layout of IDEA-B LEA MOE Calculation Tool

▸ Data Entry/Sources for Calculation Tool

▸ Example of Calculation Tool Completed

▸ Example Alternate Calculation Tool – Charter Schools Only

▸ Summary

▸ Contact and Resource Information

Compliance Standard

▸ 34 CFR §300.203

▸ Expenditure test to determine whether an LEA met the requirement to maintain fiscal effort in a particular school year.

▸ Prohibits the reduction of expenditures, for the education of children with disabilities, below the level of expenditures made for the preceding school year, except for statutory exceptions and the adjustment to fiscal effort provision.

Subsequent Years Rule

▸ Establishes the comparison year and the level of effort required in the subsequent school year following an MOE failure.

▸ Comparison year is the "preceding fiscal year"; however, the "subsequent years rule" clarifies that "preceding fiscal year" means the last fiscal year (school year) in which the LEA met MOE.

▸ Based on this rule, the IDEA-B LEA MOE Calculation Tool compares "original required level of effort" to "actual level of effort."

Original Required Level of Effort

"Original Required Level of Effort" is the level of effort at which the LEA last established compliance (achieved a "Passing" result) for each test method:

▸ Test 1: local only expenditures

▸ Test 2: state and local expenditures

▸ Test 3: local only per-capita

▸ Test 4: state and local per-capita

Original Required Level of Effort = Last Compliant SY Total Expenditures and Per-Capita Expenditure Amounts

IDEA-B LEA MOE Subsequent Year
Expenditure and Per-Capita Expenditure Report

LEA Name: SAMPLE ISD   CDN: 121921   Region: 11   Status: Compliant

Subsequent Year:

School Year (SY) 2015-2016
(Fiscal Year 2016)

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita State & Local
Last compliant SY for test method	**2014-2015**	**2014-2015**	**2013-2014**	**2013-2014**
Last compliant SY total expenditure and per-capita expenditure amounts	$859,863.45	$1,039,920.00	$6,800.12	$8,332.58

Note: These are the comparison amounts for each test method that will be used for SY 2015-2016 IDEA-B LEA MOE calculations.

Actual Level of Effort

"Actual Level of Effort" is the actual amount expended for each test method during the school year under compliance review.

▶ Test 1: local only expenditures

▶ Test 2: state and local expenditures

▶ Test 3: local only per-capita

▶ Test 4: state and local per-capita

Amount of Cumulative Exceptions/ Adjustments, Intervening Years

"Amount of Cumulative Exceptions/Adjustments, Intervening Years" includes the exceptions and/or adjustment to fiscal effort amounts that the LEA submitted in an intervening year and were validated by TEA, but did not bring the LEA into compliance for a test method.

‣ Becomes a "carry-forward" used in the next compliance review as demonstrated in the next example.

Amount of Cumulative Exceptions/ Adjustments, Intervening Years

Example: 2014-2015 IDEA-B LEA MOE Compliance Review, Test Method 2: State and Local Expenditures

Original Level of Effort (2013-2014)	$450
Actual Level of Effort (2014-2015)	$400
Variance (preliminary deficiency)	$(50)
Exceptions submitted by LEA and validated by TEA	$30
Refund	$20
Final Compliance Result	"Fail"

$30 is the "carry-forward" to be applied in determining preliminary 2015-2016 IDEA-B LEA MOE compliance review for Test 2.

Amount of Cumulative Exceptions/ Adjustments, Intervening Years

Example continued for subsequent year:
2015-2016 IDEA-B LEA MOE Compliance Review, Test Method 2: State and Local Expenditures

	Example 1	Example 2	Example 3
Original Level of Effort (2013-2014)	$450	$450	$450
Actual Level of Effort (*2015-2016*)	$420	$450	$410
Variance (negative only)/preliminary deficiency	$(30)	$0	$(40)
Amount of Cumulative Exceptions/ Adjustments, Intervening Years	$30	$30	$30
Refund	$0	$0	$10
Preliminary compliance result	"Pass"	"Pass"	"Fail"

Layout of Calculation Tool

‣ Excel spreadsheet with 3 tabs:

1. Instructions
2. **IDEA-B LEA MOE**
3. Local Only (No Data Entry)

(Note: tab 3 not included in the alternate tool)

‣ The 2nd tab, IDEA-B LEA MOE, is only worksheet into which the LEA enters data

Layout of Calculation Tool

▸ 1st tab – Instructions

Layout of Calculation Tool

▸ 2nd tab – IDEA-B LEA MOE (for data entry)

	A	B	C	D	E	F	G	H	I
1					**Summary Calculation**				
2					**Page 1**				
3	**Enter School District Name**							**Enter CDN**	
4			**Enter Compliance Review School Year**						
5	**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**	**Test Methods**
6	11	Instruction		$ -					Local Only (Test 1)
7	12	Instructional Resources and Media Services		$ -					
8	13	Curriculum and Instructional Staff Development		$ -					State and Local (Test 2)
9	21	Instructional Leadership		$ -					
10	23	School Leadership		$ -					Per-Capita Local Only (Test 3)
11	31	Guidance and Counseling Service		$ -					
12	32	Social Work Services		$ -					Per-Capita State and Local (Test 4)
13	33	Health Services		$ -					
14	34	Student (Pupil) Transportation		$ -					
15	36	Cocurricular/Extracurricular Activities		$ -					
16	41	General Administration		$ -					
17	51	Plant Maintenance and Operations		$ -					
18	53	Data Processing Services		$ -					
19		SSA expenditures paid on behalf of member LEA		$ -					
20		**Subtotal of State and Local Expenditures**		$ -					
21		*less* SHARS reimbursement expended in special education		$ -					
22	Test 2	**State and Local Expenditures (Test 2)**	$ -	$ -	$ -	$ -	$ -		
23									
24									
25		Special Education Student Count - Compliance Review School Year	**0**						
26									
27	Test 4	**Per-Capita State and Local (Test 4)**	$ -	$ -	$ -	$ -	$ -		
28									
29	Test 1	**Local Only Expenditures (Test 1)**	$ -	$ -	$ -	$ -	$ -		
30									
31	Test 3	**Per-Capita Local Only (Test 3)**	$ -	$ -	$ -	$ -	$ -		14

| Instructions | IDEA-B LEA MOE | Local Only (No Data Entry) | ⊕ |

Layout of Calculation Tool

▸ 3rd tab – Local Only (No Data Entry – not on alt tool))

	A	C	
1	**Local Only Expenditures**		
2			
3	**Automated Calculation (NO DATA ENTRY)**		
4			
5		**Compliance Year**	
6			
7	State and Local expenditures (Test 2)	$ -	
8	Special Education Adjusted Allotment (from Summary of Finances) *(auto-populated from Page 3 of IDEA-B LEA MOE Calculation Tool)*	$ -	
10	Local percentage in foundation school program *(auto-calculated on Page 3 of IDEA-B LEA MOE Calculation Tool)*	0.00%	
11			
12	Local Only Expenditures (expenditures in excess of SOF Special Education Adjusted Allotment)	$ -	
13	Imputed Local Only expenditures of SOF Special Education Adjusted Allotment) *(auto-calculated using local percentage in foundation school program)*	$ -	
14	**Total Local Only expenditures (Test 1)**	**$ -**	
15			
16			
17			

Instructions | IDEA-B LEA MOE | Local Only (No Data Entry) | ⊕

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Layout of Calculation Tool IDEA-B LEA MOE Tab

▸ IDEA-B LEA MOE tab has three sections:

- Page 1: Summary Calculation,

- Page 2: Last Compliant School Year, and

- Page 3: Compliance Review School Year Info.

▸ Data entry required in each section (i.e. page)

Layout of Calculation Tool IDEA-B LEA MOE Tab

▸ Summary Calculation, Page 1

Layout of Calculation Tool IDEA-B LEA MOE Tab

▸ Last Compliant Year Info, Page 2

	Last Compliant Year Information (to be entered by LEA) Page 2		
Test Methods	**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, **enter** your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method.	**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 compliant school year for each test method.	**Amount of Cumulative Exceptions/Adjustments, Intervening Years** Enter the amount of cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in an intervening year that were validated by TEA but did not bring the LEA into compliance for a test method. Enter the LEA's cumulative exception/adjustment amount 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.
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	

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Layout of Calculation Tool IDEA-B LEA MOE Tab

▸ Compliance Review School Year Info, Page 3

	M	N	O	P	Q
		Compliance Review School Year Information (to be entered by LEA)			
2		Page 3			
3					
4			Enter Compliance Review School Year		
5	**Fcn Code**	**Function Code Name**	**PIC 23**	**PIC 33**	**Totals**
6	11	Instruction	$ -	$ -	$ -
7	12	Instructional Resources and Media Services	$ -	$ -	$ -
8	13	Curriculum and Instructional Staff Development	$ -	$ -	$ -
9	21	Instructional Leadership	$ -	$ -	$ -
10	23	School Leadership	$ -	$ -	$ -
11	31	Guidance and Counseling Service	$ -	$ -	$ -
12	32	Social Work Services	$ -	$ -	$ -
13	33	Health Services	$ -	$ -	$ -
14	34	Student (Pupil) Transportation	$ -	$ -	$ -
15	36	Cocurricular/Extracurricular Activities	$ -	$ -	$ -
16	41	General Administration	$ -	$ -	$ -
17	51	Plant Maintenance and Operations	$ -	$ -	$ -
18	53	Data Processing Services	$ -	$ -	$ -
19		SSA expenditures paid on behalf of member LEA	$ -	$ -	$ -
20		**Subtotal of State and Local Expenditures**	$ -	$ -	$ -
21		SHARS reimbursement expended in special education *(enter as a positive number)*	-	$ -	$ -
22		**Total State and Local Expenditures**	$ -	$ -	$ -
23					
24					
25		Summary of Finance (SOF), first "Near Final" payment cycle report		LPE column of SOF	
26	Line 29 of SOF	Special Education Adjusted Allotment		$ -	
27	Line 38 of SOF	Total Cost of Tier I		$ -	
28	Line 39 of SOF	Less Local Fund Assignment *(enter a positive number)*		$ -	
29		Tier I Local Share (imputed)		$0	
30		Tier I State Share (imputed)			
31			%Local	0.00%	
32			%State *(for information only)*	0.00%	

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Data Entry/Sources for Calculation Tool

IDEA-B LEA MOE tab Summary Calculation, Page 1	
Data Entry	**Data Sources**
• LEA name • LEA's 6-digit CDN • Compliance Review School Year	
• Special Education Student Count – Compliance Review School Year	PEIMS Fall Data Collection **PRF5D010**, Special Education Child Counts by Funding Type **or** **PDM1-121-003**, Special Education Students by Grade and Instructional Setting and Funding Type

Data Entry/Sources for Calculation Tool

IDEA-B LEA MOE tab	
Last Compliant School Year, Page 2	
Data Entry	**Data Source**
Original Required Level of Effort for: • Local only (Test 1) • State and Local (Test 2) • Per-Capita Local Only (Test 3) • Per-Capita State and Local (Test 4) **and** Last Compliant School Year for: • Local only (Test 1) • State and Local (Test 2) • Per-Capita Local Only (Test 3) • Per-Capita State and Local (Test 4)	*FINAL* IDEA-B LEA MOE Compliance Review of the prior compliance review school year. Use page 2, "Expenditure and Per-Capita Expenditure Report".

Data Entry/Sources for Calculation Tool

IDEA-B LEA MOE tab Last Compliant School Year, Page 2	
Data Entry	**Data Source**
Amount of Cumulative Exceptions/Adjustments, Intervening Years	*FINAL* IDEA-B LEA MOE Compliance Review of the prior compliance review school year. Use page 1, line item "Total exceptions and/or adjustment to fiscal effort validated by TEA."

Data Entry/Sources for Calculation Tool

IDEA-B LEA MOE tab Compliance Review School Year Information, Page 3	
Data Entry	Data Source
Expenditures for specific function codes: • Fund Code 199 and/or 420 • Program Intent Code 23 and 33	PEIMS Mid-Year Data Collection: **PRF1D008**, Actual Compliance Report General Fund Unallocated **or** **PDM2-101-002**, TSDS PEIMS Actual Compliance Report, LEA-level Data/Unallocated Funds Only, Campuses: ALL

Data Entry/Sources for Calculation Tool

IDEA-B LEA MOE tab Compliance Review School Year Information, Page 3	
Data Entry	Data Source
Shared services arrangement expenditures paid on behalf of member LEA • Fund Code 437	PEIMS Mid-Year Data Collection: **PRFBD001** Actual SSA Financial Summary by Fund and SSA Type **or** **PDM1-121-003** Actual SSA Financial Summary by Fund and SSA Type

Data Entry/Sources for Calculation Tool

IDEA-B LEA MOE tab Compliance Review School Year Information, Page 3	
Data Entry	**Data Source**
• SHARS reimbursement expended in special education	SHARS Reimbursement Report Form
• Special Education Adjusted Allotment, • Total Tier I • Less Local Fund Assignment	Summary of Finance (SOF), first "Near Final" payment cycle report, LPE column

Example Calculation Tool Completed

Reminder of Data Entry
Summary Calculation
Page 1

IDEA-B LEA MOE tab Summary Calculation, Page 1	
Data Entry	**Data Source**
• LEA name • LEA's 6-digit CDN • Compliance Review School Year	
• Special Education Student Count – Compliance Review School Year	PEIMS Fall Data Collection **PRF5D010**, Special Education Child Counts by Funding Type **or** **PDM1-121-003**, Special Education Students by Grade and Instructional Setting and Funding Type

PRF5D010
V 4.1.1

P E I M S E D I T + R E P O R T S D A T A R E V I E W
Special Education Child/Counts by Funding Type

2015-2016 Fall Collection, Resubmission

Thursday 01/23/2017 10:47AM
Page 1 of 1

Filename: F2016121921
District: **121921 - SAMPLE** ISD

Grade	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total	%
IDEA-B	2	5	8	9	11	9	8	8	6	10	13	5	10	11	13	128	99.2
Not Applic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.8
Grand Total	3	5	8	9	11	9	8	8	6	10	13	5	10	11	13	129	100.0
Percent	2.3	3.9	6.2	7.0	8.5	7.0	6.2	6.2	4.7	7.8	10.1	3.9	7.8	8.5	10.1	100.0	

Example Calculation Tool Completed

LEA Name

LEA 6-digit CDN

Summary Calculation
Page 1

Compliance Review School Year

Special Ed Student Count
Compliance Review SY

	Fcn Code	Function Code Name	(Actual expenditure & per-capita amounts from last compliant school year for test method. Populated from page 2 data entry.)	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 membe						
		Subtotal of State and Local Expenditure						
		less SHARS reimbursement expended in s						
Test 2		**State and Local Expenditures (Test 2)**	$ -	$ -	$ -	$ -	$ -	

Sample ISD — 121921

2015-2016

Special Education Student Count - Compliance Review School Year — 128

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Example Calculation Tool Completed

Reminder of Data Entry
Last Compliant School
Year
Page 2

IDEA-B LEA MOE tab Last Compliant School Year, Page 2	
Data Entry	**Data Source**
Original Required Level of Effort for: • Local only (Test 1) • State and Local (Test 2) • Per-Capita Local Only (Test 3) • Per-Capita State and Local (Test 4) **and** Last Compliant School Year for: • Local only (Test 1) • State and Local (Test 2) • Per-Capita Local Only (Test 3) • Per-Capita State and Local (Test 4)	*FINAL* IDEA-B LEA MOE Compliance Review of the prior compliance review school year. Use page 2, "Expenditure and Per-Capita Expenditure Report".

IDEA-B LEA MOE Subsequent Year
Expenditure and Per-Capita Expenditure Report

LEA Name: SAMPLE ISD   CDN: 121921   Region: 11   Status: Compliant

Subsequent Year:

School Year (SY) 2015-2016
(Fiscal Year 2016)

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita State & Local
Last compliant SY for test method	**2014-2015**	**2014-2015**	**2013-2014**	**2013-2014**
Last compliant SY total expenditure and per-capita expenditure amounts	$859,863.45	$1,039,920.00	$6,800.12	$8,332.58

Last Compliant SY

Original Required
Level of Effort

Note: These are the comparison amounts for each test method that will be used for SY 2015-2016 IDEA-B LEA MOE calculations.

Example Calculation Tool Completed

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

Sample ISD   121921

Test Methods	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, **enter** your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method.	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 compliant school year for each test method.	Amount of Cumulative Exceptions/Adjustments, Intervening Years Enter the amount of cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in an intervening year that were validated by TEA but did not bring the LEA into compliance for a test method. Enter the LEA's cumulative exception/adjustment amount 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.
Local Only (Test 1)	$ 859,863.45	2014-2015	
State and Local (Test 2)	$ 1,039,920.00	2014-2015	
Per-Capita Local Only (Test 3)	$ 6,800.12	2013-2014	
Per-Capita State and Local (Test 4)	$ 8,332.58	2013-2014	

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita State & Local
Last compliant SY for test method	2014-2015	2014-2015	2013-2014	2013-2014
Last compliant SY total expenditure and per-capita expenditure amounts	$859,863.45	$1,039,920.00	$6,800.12	$8,332.58

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Example Calculation Tool Completed

Reminder of Data Entry
Last Compliant
School Year
Page 2

IDEA-B LEA MOE tab Last Compliant School Year, Page 2	
Data Entry	**Data Source**
Amount of Cumulative Exceptions/Adjustments, Intervening Years	*FINAL* IDEA-B LEA MOE Compliance Review of the prior compliance review school year. Use page 1, line item "Total exceptions and/or adjustment to fiscal effort validated by TEA."

FINAL
IDEA-B LEA MOE Compliance Review
School Year (SY) 2014-2015
(Fiscal Year 2015)

LEA Name: SAMPLE ISD   CDN: 121921   Region: 11   Status: Compliant

	Item Description	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L	Special Ed Student Population	Refund Due
			Test Methods				
(a)	Last compliant SY for test method	2013-2014	2013-2014	2013-2014	2013-2014		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	$870,415.06	$1,066,570.00	$6,800.12	$8,332.58		
(c)	2014-2015 SY total expenditure and per-capita expenditure amounts	$859,863.45	$1,039,920.00	$6,141.88	$7,428.00	140	
(d)	Preliminary deficiency amounts (only for failing results)	($10,551.61)	($26,650.00)	($92,153.02)	($126,640.94)		
(e)	Preliminary compliance result (Pass/Fail)	Fail	Fail	Fail	Fail		
(f)	Total exceptions and/or adjustment to fiscal effort validated by TEA	$43,060.81	$43,060.81	$43,060.81	$43,060.81		
(g)	Final deficiency amounts (only for failing results)			($49,092.21)	($83,580.13)		
(h)	Final compliance result (Pass/Fail)	Pass	Pass	Fail	Fail		$0.00

Total exceptions and/or adjustment
to fiscal effort validated by TEA

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Example Calculation Tool Completed

Sample ISD   121921

Test Methods	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, **enter** your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method.	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 compliant school year for each test method.	Amount of Cumulative Exceptions/Adjustments, Intervening Years Enter the amount of cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in an intervening year that were validated by TEA but did not bring the LEA into compliance for a test method. Enter the LEA's cumulative exception/adjustment amount 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.
Local Only (Test 1)	$ 859,863.45	2014-2015	
State and Local (Test 2)	$ 1,039,920.00	2014-2015	
Per-Capita Local Only (Test 3)	$ 6,800.12	2013-2014	$ ✓ 43,060.81
Per-Capita State and Local (Test 4)	$ 8,332.58	2013-2014	$ ✓ 43,060.81

Total exceptions and/or adjustment to fiscal effort validated by TEA	$43,060.81	$43,060.81	✓$43,060.81	✓$43,060.81
Final deficiency amounts (only for failing results)			($49,092.21)	($83,580.13)
Final compliance result (Pass/Fail)	**Pass**	**Pass**	**Fail**	**Fail**

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Example Calculation Tool Completed

Compliance Review
School Year Information
Page 3

IDEA-B LEA MOE tab	
Compliance Review School Year Information, Page 3	
Data Entry	Data Source
Expenditures for specific function codes: • Fund Code 199 and/or 420 • Program Intent Code 23 and 33	PEIMS Mid-Year Data Collection: **PRF1D008**, Actual Compliance Report General Fund Unallocated or **PDM2-101-002**, TSDS PEIMS Actual Compliance Report, LEA-level Data/Unallocated Funds Only, Campuses: ALL

PRF1D008
V 5.2.1

P E I M S   E D I T +   R E P O R T S   D A T A   R E V I E W
Actual Compliance Report -- General Fund Unallocated
2016-2017 Midyear Collection
For Fiscal Year 2016
Unallocated

Filename: M2017121921
District: 121921- SAMPLE ISD

	[55% Compliance] PIC 21 Gifted And Talented	[58% Compliance] PIC 22 Career And Technical	PIC 23 Special Education	PIC 24 Accelerated Education	PIC 25 Bilingual & Spcl La	[52% Compliance] PIC 26 AEP Services
Direct Costs:						
11 Instruction	$ 20,534	$ 470,656	$ 882,365	$ 693,982	$ 28,175	$ 87,308 $
12 Inst Res/Med	0	0	0	0	0	0
13 Cur/Stf Dev	9,749	9,426	1500	0	6,300	0
21 Inst Leader	0	0	1,200	10,520	0	0
23 Schl Leader	0	0	0	4,000	0	37,397
31 Guid/Counsel	50	50	0	10,671	0	0
32 Soc Wk Svc	0	0	0	30,000	0	0
33 Health Svc	0	0	0	0	0	0
35 Food Svc	0	0	0	0	0	0
36 Ext Actv	0	13,094	2,970	0	0	0
51 Facilities Maint	0	0	0	0	0	0
52 Secur/Mon Svc	0	0	0	18,125	0	0
53 Data Proc Svc	0	0	0	0	0	0
61 Community Svc	0	0	0	16	0	0
71 Debt Svc	0	0	0	0	0	0
Total Direct	30,333	493,226	888,035	767,314	34,475	124,705
Indirect Costs:						
34 Student Trans	$ 0	$ 0	$ 95,420	$ 14,867	$ 0	$ 0 $
41 General Adm	0	0	0	0	0	0

Example Calculation Tool Completed

Compliance Review
School Year Information
Page 3

IDEA-B LEA MOE tab	
Compliance Review School Year Information, Page 3	
Data Entry	**Data Source**
Shared service arrangement expenditures paid on behalf of member LEA • Fund Code 437	PEIMS Mid-Year Data Collection: **PRFBD001** Actual SSA Financial Summary by Fund and SSA Type **or** **PDM1-121-003** Actual SSA Financial Summary by Fund and SSA Type

```
PRFBD001              P E I M S   E D I T +   R E P O R T S   D A T A   R E V I E W      Wednesday 03/11/2017    3:32PM
V  5.2.1               Actual SSA Financial Summary by Fund and SSA Type                                 Page 1 of 2
                                      2016-2017 Midyear Collection
                                         For Fiscal Year 2016
Filename:  M2015223901                        Unallocated
District:  111111 - FISCALAGENT ISD

                                  Fund                                        Member          Actual Amount Expended On
Fund                              Year  Type                                  District        Behalf of Member District
--------------------------------  ----  -----------------------------------   --------        --------------------------
437                                 6    11 Special Ed - Not Rgnl Day Schl     082901                           44,803
                                                                               082956                           31,342
                                                                               121902                           34,299
                                                                               150999                           43,160
                                                                               153999                           35,609
                                                                               121921                          152,000
                                                                               221999                           34,954
                                                                               252999                          100,566
                                                                               256999                           40,208
```

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Example Calculation Tool Completed

Compliance Review
School Year Information
Page 3

IDEA-B LEA MOE tab Compliance Review School Year Information, Page 3	
Data Entry	**Data Source**
• SHARS reimbursement expended in special education	SHARS Reimbursement Report Form

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TEA
Texas Education Agency

Division of Federal Fiscal Compliance and Reporting
School Health and Related Services (SHARS)
Reimbursement Report Form
2015-2016 School Year

Complete this form, print for original signature, and scan the signed form. Submit the scanned, signed form via the GFFC Reports and Data Collections application in TEASE/TEAL.

The deadline for submitting the form is **October 31, 2016.**

Name of LEA	Sample ISD	County-District #	121921
Name of Primary Contact	Cindy Fields	Email	cfields@sampleisd.og
Phone	512-305-9207	Ext.	121

SHARS Reimbursement Report

Select the one option below that applies to your local educational agency (LEA).

If option 3 applies to you, you must report the total amount of expenditures associated with SHARS reimbursements expended again for special education services in the box below your check mark for option 3.

Options	School Year 2015-2016
Option 1: The LEA did not participate in the SHARS Medicaid program and thus did not receive any SHARS Medicaid reimbursements to expend again in state and local expenditures for special education services.	☐
Option 2: The LEA received SHARS Medicaid reimbursements but did not expend any of the reimbursements in state and local expenditures for special education services.	☑
Option 3: The LEA received SHARS Medicaid reimbursements and made subsequent expenditures with the reimbursements in state and local expenditures for special education services.	☐
Total amount of subsequent expenditures:	

Note to option 3: The total amount of subsequent expenditures must include the subsequent expenditures, if any, that the fiscal agent expended on behalf of your LEA, as applicable.
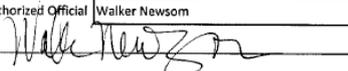
Ensure that you maintain adequate supporting documentation that substantiates the amounts you are reporting. Your LEA may be randomly selected for validation of the data reported above.

LEA Certification

The signatory is the duly authorized superintendent or chief operating officer.

I understand that any amounts reported for option 3 will be deducted from the LEA's state and local total expenditures for the purpose of determining fiscal year 2016 IDEA-B LEA MOE compliance.

Name of Authorized Official	Walker Newsom		
Signature		Date	October 21, 2016

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Example Calculation Tool Completed

Compliance Review
School Year Information
Page 3

Data Entry	Data Source
• Special Education Adjusted Allotment, • Total Tier I • Less Local Fund Assignment	Summary of Finance (SOF), first "Near Final" payment cycle report, LPE column

Foundation School Program
FSP
Funding Texas Schools

2015-2016 Summary of Finances

SAMPE ISD (121921)
Last Update: SEPT xx, 2016
Payment Cycle: Near Final   Payment Class: 3   Run Id: 18023

21.	2015-2016 (current school year) Total Tax Collections	$11,642,041	$7,666,081
22.	2015-2016 (current school year) Total Tax Levy	$11,293,527	$11,293,527
Funding Components		**LPE**	**NF**
23.	Adjusted Allotment	$5,909	$5,900
24.	Revenue at Compressed Rate (RACR) per WADA	$5,607	$5,133
25.	Cost of Education (CEI) Index	1.080	1.080
26.	Adjusted CEI	1.080	1.080
27.	Per Capita Rate	$180.320	$180.320
Tier I Allotments		**LPE**	**NF**
Program Intent Codes - Allotments			
28.	11-Regular Program Allotment	$8,791,564	$9,188,241
29.	23-Special Education Adjusted Allotment (spend 52% of amount)	$795,620	$928,045
30.	22-Career and Technology Allotment (spend 58% of amount)	$733,172	$855,035
31.	21-Gifted & Talented Adjusted Allotment (spend 55% of amount)	$56,828	$59,997
32.	24-Compensatory Education Allotment (spend 52% of amount)	$1,849,229	$1,850,366
33.	25-Bilingual Education Allotment (spend 52% of amount)	$69,285	$86,686
34.	11-Public Education Grant	$0	$0
35.	99-New Instructional Facility Allotment	$0	$0
36.	99-Transportation Allotment	$199,319	$199,319
37.	31-High School Allotment	$117,019	$129,092
38.	Total Cost of Tier I	$12,612,036	$13,296,781
39.	Less Local Fund Assignment	($8,812,120)	($8,812,120)

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Example Calculation Tool Completed

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

Sample ISD   121921

		2015-2016		
Fcn Code	**Function Code Name**	**PIC 23**	**PIC 33**	**Totals**
11	Instruction	$ 882,365	$ -	$ 882,365
12	Instructional Resources and Media Services	$ -	$ -	$ -
13	Curriculum and Instructional Staff Development	$ 1,500	$ -	$ 1,500
21	Instructional Leadership	$ 1,200	$ -	$ 1,200
23	School Leadership	$ -	$ -	$ -
31	Guidance and Counseling Service	$ -	$ -	$ -
32	Social Work Services	$ -	$ -	$ -
33	Health Services	$ -	$ -	$ -
34	Student (Pupil) Transportation	$ 2,970	$ -	$ 2,970
36	Cocurricular/Extracurricular Activities	$ -	$ -	$ -
41	General Administration	$ -	$ -	$ -
51	Plant Maintenance and Operations	$ -	$ -	$ -
53	Data Processing Services	$ -	$ -	$ -
	SSA expenditures paid on behalf of member LEA	$ 152,000	$ -	$ 152,000
	Subtotal of State and Local Expenditures	$ 1,040,035	$ -	$ 1,040,035
	SHARS reimbursement expended in special education *(enter as a positive number)*	$ -	$ -	
	Total State and Local Expenditures	$ 1,040,035	$ -	$ 1,040,035

Expenditures →

SSA on behalf →

SHARS

	Summary of Finance (SOF), first "Near Final" payment cycle report	LPE column of SOF
Line 29 of SOF	Special Education Adjusted Allotment	$ 795,620
Line 38 of SOF	Total Cost of Tier I	$ 12,612,036
Line 39 of SOF	Less Local Fund Assignment *(enter a positive number)*	$ 8,812,120

SOF

Example Calculation Tool Completed

Summary Calculation
Page 1

		2015-2016					
Sample ISD							121921
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		$ 882,365				
12	Instructional Resources and Media Services		$ -				
13	Curriculum and Instructional Staff Development		$ 1,500				
21	Instructional Leadership		$ 1,200				
23	School Leadership		$ -				
31	Guidance and Counseling Service		$ -				
32	Social Work Services		$ -				
33	Health Services		$ -				
34	Student (Pupil) Transportation		$ 2,970				
36	Cocurricular/Extracurricular Activities		$ -				
41	General Administration		$ -				
51	Plant Maintenance and Operations		$ -				
53	Data Processing Services		$ -				
	SSA expenditures paid on behalf of member LEA		$ 152,000				
	Subtotal of State and Local Expenditures		**$ 1,040,035**				
	less SHARS reimbursement expended in special education		$ -				
Test 2	State and Local Expenditures (Test 2)	$ 1,039,920	$ 1,040,035	$ -	$ -	$ -	PASS
	Special Education Student Count - Compliance Review School Year		128				
Test 4	Per-Capita State and Local (Test 4)	$ 8,332.58	$ 8,125.27	$ (26,535.68)	$ 43,060.81	$ -	PASS
Test 1	Local Only Expenditures (Test 1)	$ 859,863.45	$ 800,320.40	$ (59,543.05)	$ -	$ (59,543.05)	FAIL
Test 3	Per-Capita Local Only (Test 3)	$ 6,800.12	$ 6,252.50	$ (70,095.4)	$ 43,060.81	$ (27,034.55)	FAIL
	Potential Refund (smallest deficiency of all four tests)			$ -			

Preliminary Status: COMPLIANT

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Example Alternate Calculation Tool – Charter Schools Only

Compliance Review School Year Information (to be entered by the charter school)

Page 3

Enter Charter School Name

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	$ -	$ -	$ -
	Charter schools only: Enter Fund 199 (local) expenditures	$ -	$ -	$ -

Summary

▸ Revised tools are available on the IDEA-B LEA MOE webpage for use by LEAs to perform their own IDEA-B LEA MOE calculations:

  ◦ *IDEA-B LEA MOE Calculation Tool –*
       for school districts, and

  ◦ *Alternate IDEA-B LEA MOE Calculation Tool –* for charter schools that use Fund Code 199 for local only.

▸ LEA results should be compared to TEA's preliminary IDEA-B LEA MOE compliance reviews in the spring.

Contact and Resource Information

▸ Federal Fiscal Compliance and Reporting Division
  ◦ Compliance@tea.texas.gov
  ◦ Phone: 512-463-9127

▸ IDEA-B LEA MOE webpage