

**TEXAS EDUCATION AGENCY
FEDERAL FISCAL COMPLIANCE AND REPORTING DIVISION - Compliance Unit**

ESSA LEA MOE CALCULATION TOOL (Page 1 of 4)

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Purpose

This template was designed to facilitate the initial determination of a local educational agency's (LEA) compliance with the maintenance of effort requirement for programs funded pursuant to the Every Student Succeeds Act. This template should be used for planning purposes only. The final determination of a LEA's compliance with the ESSA MOE requirement shall be made by the TEA's Federal Fiscal Compliance and Reporting Division.

Authority**ESSA LEA MOE CALCULATION TOOL (Page 2 of 4)**

Every Student Succeeds Act, Sections 1118(a) and 8521
Title 34 of the Code of Federal Regulations (34 CFR) 299.5

Notes to User

You may enter information in the yellow highlighted columns and rows discussed in the steps below. The amounts for lines 15, 17, 19, 21, and 22 are automatically calculated. Note: this calculation tool works only if there is no gap between comparison year and determination year.

Methodology

[a] Using the LEA's financial accounting records, sum the amounts expended for the function codes noted in the table below for fund code 199 (General Fund) (for charter schools, net asset codes 199 and 420) and object codes under 6100, 6200, 6300 and 6400.

Enter these amounts on lines 01 through 14 on the table below.

Note that the amounts should be those reported (or comparable to those reported) in TSDS PEIMS Record 032, District Finance Data - Actual.

[b] Using the LEA's student enrollment and attendance records, determine the LEA's enrollment, membership and refined average daily attendance.

Enter the applicable amounts on lines 16, 18 and 20.

Refer pages 2-3 of 12 of the ESSA LEA MOE Guidance Handbook for data sources for Line 16 (RADA), Line 18 (Membership), and Line 20 (Enrollment).

Contact

For assistance with the use of this template, please contact the Federal Fiscal Compliance and Reporting Division, at (512) 463-9127 or Compliance@tea.texas.gov.

Region	CDN	LEA Name	Status	Adjustment (b)
			NONCOMPLIANT	0.000%

Line No.	Function Code	Function Code Description	State and Local Expenditures During Applicable Compliant Comparison Year	State and Local Expenditures During Determination Year	Fiscal Year in Which Allocation is Potentially Reduced if LEA Non-Compliant
01	11	Instruction	\$ -	\$ -	
02	12	Instructional Resources and Media Services	\$ -	\$ -	
03	13	Curriculum and Instructional Staff Development	\$ -	\$ -	
04	21	Instructional Leadership	\$ -	\$ -	
05	23	School Leadership	\$ -	\$ -	
06	31	Guidance and Counseling Service	\$ -	\$ -	
07	32	Social Work Services	\$ -	\$ -	
08	33	Health Services	\$ -	\$ -	
09	34	Student (Pupil) Transportation	\$ -	\$ -	
10	35	Food Services (Deficit Only)	\$ -	\$ -	
11	36	Cocurricular/Extracurricular Activities (Deficit Only)	\$ -	\$ -	
12	41	General Administration	\$ -	\$ -	
13	51	Plant Maintenance and Operations	\$ -	\$ -	
14	53	Data Processing Services	\$ -	\$ -	
15		Total Operating Expenditures (Add 01 - 14)	\$ -	\$ -	0.000%
16		Refined Average Daily Attendance (RADA)	0	0	
17		Total Operating Expenditures per Pupil (Refined ADA) (15 ÷ 16)	\$ -	\$ -	0.000%
18		Membership	0	0	
19		Total Operating Expenditures per Pupil (Membership) (15 ÷ 18)	\$ -	\$ -	0.000%
20		Enrollment	0	0	
21		Total Operating Expenditures per Pupil (Enrollment) (15 ÷ 20)	\$ -	\$ -	0.000%
22		Adjustment to ESEA Entitlements (Refer to Note C below.)			0.000%

Notes

- A The data contained in lines 01 through 14, 16, 18, and 20 should consist of data submitted by the grantee to the TEA via TSDS PEIMS and the data contained in lines 01 through 14 consists of expenditures classified in fund codes 199/420 and object codes in series 6100, 6200, 6300, and 6400.
- B If an LEA is noncompliant with the MOE requirement, TEA must adjust (reduce) the amount of funds allocated in the upcoming fiscal year under the programs covered by the MOE requirement in the exact proportion by which the LEA failed to maintain effort on either an aggregate or per pupil basis. In reducing an LEA's allocation because it failed to meet the MOE requirement, TEA uses the measure most favorable to the LEA [Sec. 8521 (b)(1) of Elementary and Secondary Education Act (ESEA)].
- C An LEA must meet (pass) at least one of four tests to be compliant with the MOE requirement. Refer to TEA's ESSA LEA MOE Guidance Handbook for additional information. Also, when comparing current year expenditures to those of a previous year in which the LEA was noncompliant with the MOE requirement, TEA must use 90 percent of the expenditures of the year prior to the previous year rather than 90% of the actual expenditures of the previous year [Sec. 8521 (b)(2) of ESEA].