

Data Sources to be used in the 2025–2026 Individuals with Disabilities Act, Part B (IDEA-B LEA) Maintenance of Effort (MOE) Compliance Review calculation:

In the IDEA-B LEA MOE calculation, TEA uses **certified Texas Student Data System (TSDS) financial data** as indicated below. For school systems that are members of Shared Services Arrangements (SSAs), the total expenditure amount also includes the expenditures paid on your school system's behalf by the SSA fiscal agent (noted below in the second bullet under "TSDS Mid-Year Collection reports of expenditures").

To monitor compliance, your school system may want to complete the IDEA-B LEA MOE Calculation Tool (found on the [IDEA-B LEA MOE webpage](#)), using the data sources below. Remember that for the 2025–2026 compliance review, previous-year comparison data is obtained from page 2 of your **2024–2025** final IDEA-B LEA MOE Compliance Review report.

Ensure that all the following reports are used to complete your IDEA-B LEA MOE Calculation tool for data related to 2025–2026:

Special Education Child Counts:

- PDM1-121-003 – TSDS PEIMS Special Education Students by Grade and Instructional Setting and Funding Type; LEA-level Data; Campuses: All; 2025–2026 Fall Collection, Accepted Submission (use the Total number indicated on the IDEA-B line (**not** the Grade Total line))

TSDS Mid-Year Collection reports of expenditures:

- PDM2-101-002 – TSDS PEIMS Actual Compliance Report; LEA-level Data/Unallocated Funds Only; Campuses: All; 2026–2027 Mid-Year Collection, 1st Submission: Fiscal Year 2026 (for the 2025–2026 school year) – PICS 23, 33, and 43
- SSAs also report: PDM2-100-015 – TSDS PEIMS Actual SSA Financial Summary by Fund & SSA Type; LEA-level data (expenditures paid on behalf of the school system reported by the fiscal agent via PEIMS data, formerly the 033 record, Fund Code 437, Type 11)

Special Education Fiscal Compliance Survey data:

- 2025–2026 SHARS reimbursement data submitted to TEA in the fall of 2026

Summary of Finance (SOF) Reports:

- 2025–2026 LEA's Summary of Finance (SOF) data reported in the LPE column of the first "Near Final" report – lines 23, 47, and 48

Note: To retrieve data for Function Code Debt Service (ONLY object codes 6512, 6514, 6522, and 6526), conduct an internal query in your local financial accounting system.

*For future-year IDEA-B LEA MOE calculations, you will just adjust for the applicable years, and always make sure you are **using these correct TSDS, SHARS, and SOF data sources.***