

**Data Sources to be used in the  
2024–2025 Every Student Succeeds Act (ESSA) Local Educational Agency (LEA) Maintenance  
of Effort (MOE) Compliance Review calculation:**

In the ESSA LEA MOE calculation, TEA uses certified Texas Student Data System (TSDS) financial data as indicated below.

To monitor compliance, your school system may want to complete the ESSA LEA MOE Calculation Tool (found on the [ESSA LEA Maintenance of Effort | Texas Education Agency](#) webpage), using the data sources below.

**Note:** for the 2024–2025 compliance review, previous–year comparison data is obtained from your **2023–2024** final ESSA LEA MOE Compliance Review report.

**Required Reports for the 2024–2025 ESSA LEA MOE Calculation Tool:**

**State and Local Expenditures – Applicable Compliant Comparison Year:**

- 2023–2024 final ESSA LEA MOE Compliance Review report
- If last compliant year is prior to 2023–2024, please contact [compliance@tea.texas.gov](mailto:compliance@tea.texas.gov) for further assistance

**State and Local Expenditures – Determination Year**

- Using your school system's financial accounting records to sum expenditures for:
  - Fund Code 199 (General Fund); For Charter schools: Net Asset Codes 199 and 420
  - Object Codes: 6100, 6200, 6300, 6400, 6512, 6514, 6522 and 6526.
  - Function Codes: 11, 12, 13, 21, 23, 31, 32, 33, 34, 35 (deficits only), 36 (deficits only), 41, 51, 53 and 71 (only for object codes 6512, 6514, 6522 and 6526)
- **Important Exclusions:**
  - All object codes in the 6500 series except 6512, 6514, 6522 and 6526
  - All of object code 6600
- These amounts should match (or be comparable to) those reported in TSDS PEIMS Record 032: District Finance Data – Actual.

**Refined Average Daily Attendance (RADA)**

- Available on the TEA Webpage: [Average Daily Attendance and Wealth per Average Daily Attendance | Texas Education Agency](#) (Excel file; filterable by school system)

**Membership**

- Derived from TSDS PEIMS Report PDM1–230–003: Student Summary by Sex and Ethnicity
  - Use the "Total" enrollment figure
  - Subtract the student count in row "0" (eligibility code)
  - For FY25 compliance, use the 2024–2025 Fall Collection

**Enrollment**

- Also from TSDS PEIMS Report PDM1–230–003 Student Summary by Sex and Ethnicity
  - The "Total" student count is the enrollment count