

**Data Sources to be used in the
2023–2024 Every Student Succeeds Act (ESSA 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 LEA 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. Remember that for the 2023–2024 compliance review, previous-year comparison data is obtained from your **2022–2023** final ESSA LEA MOE Compliance Review report.

Ensure that all the following reports are used to complete your ESSA LEA MOE Calculation tool for data related to 2023–2024:

State and Local Expenditures During Applicable Compliant Comparison Year:

- 2022–2023 final ESSA LEA MOE Compliance Review report
- If last compliant year is prior to 2022-2023, please contact compliance@tea.texas.gov for further assistance

State and Local Expenditures During Determination Year

- Using the LEA's financial accounting records, sum the amounts expended for the function codes noted for fund code 199 (General Fund) (for charter schools, net asset codes 199 and 420) and object codes under 6100, 6200, 6300, 6400, 6512, 6514, 6522 and 6526.
- Function codes included: 11, 12, 13, 21, 23, 31, 34, 35 (deficits only), 36 (deficits only), 41, 51, 53, and 71 (only object codes 6512, 6522, 6514, and 6526).
- **Note:** Object code series 6500 other than 6512, 6514, 6522 and 6526 and all of object code 6600 must be **excluded**. In addition, the amounts should be those reported (or comparable to those reported) in TSDS PEIMS Record 032, District Finance Data - Actual.

Refined Average Daily Attendance (RADA)

- TEA Webpage: [Average Daily Attendance and Wealth per Average Daily Attendance | Texas Education Agency](#) (click on Excel file, and it can be filtered by LEA)

Membership

- This count is derived by taking the LEA's "Total" enrollment figure (found on the TSDS PEIMS Report PDM1-230-003 Student Summary by Sex and Ethnicity) and subtracting the student count on row "0" (eligibility code). (For calculating FY24 compliance, you will pull 2023–2024 Fall Collection)

Enrollment

- TSDS PEIMS Report PDM1-230-003 Student Summary by Sex and Ethnicity. In this report, the "Total" student count indicated is the enrollment count.