

## **ESSA LEA MOE Calculation Tool**

TEXAS EDUCATION AGENCY

FEDERAL FISCAL COMPLIANCE AND REPORTING DIVISION - Compliance Unit

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### **Purpose:**

This template was designed to facilitate the initial determination of a school system's 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 school system's compliance with the ESSA MOE requirement shall be made by the TEA's Federal Fiscal Compliance and Reporting Division.

### **Authority:**

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 16, 18, 20, 22, and 23 are automatically calculated. Note: this calculation tool works only if there is no gap between comparison year and determination year.

**Methodology:**

[a] Using the school system'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, 6400, 6512, 6514, 6522 and 6526.

Enter these amounts on lines 01 through 15 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 school system's student enrollment and attendance records, determine the school system's enrollment, membership and refined average daily attendance.

Enter the applicable amounts on lines 17, 19 and 21. Refer to page 3 of the ESSA LEA MOE Guidance Handbook for data sources for Line 17 (RADA), Line 19 (Membership), and Line 21 (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](mailto:Compliance@tea.texas.gov).

Line No.	Function Code	Function Code Description	State and Local Expenditures During Applicable Compliant Comparison Year	Minimum Expenditures in Determination Year (90% of Comparison Year)	State and Local Expenditures During Determination Year	Difference between projected determination year expenditures and minimum needed to be compliant	Fiscal Year in Which Allocation is Potentially Reduced if School System Non-Compliant
1	11	Instruction					
2	12	Instructional Resources and Media Services	\$		\$		
3	13	Curriculum and Instructional Staff Development	\$		\$		
4	21	Instructional Leadership	\$		\$		
5	23	School Leadership	\$		\$		
6	31	Guidance and Counseling Service	\$		\$		
7	32	Social Work Services	\$		\$		
8	33	Health Services	\$		\$		

9	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	71	Debt Services (only object codes 6512, 6514, 6522, and 6526)	\$		\$		
16		<b>Total Operating Expenditures (Add 01 - 15)</b>	\$	\$	\$	\$	<b>0.000%</b>
17		Refined Average Daily Attendance (RADA)					
18		<b>Total Operating Expenditures per Pupil (Refined ADA) (16 ÷ 17)</b>	\$		\$	\$	<b>0.000%</b>
19		Membership					
20		<b>Total Operating Expenditures per Pupil (Membership) (16 ÷ 19)</b>	\$		\$	\$	<b>0.000%</b>
21		Enrollment					
22		<b>Total Operating Expenditures per Pupil (Enrollment) (16 ÷ 21)</b>	\$		\$	\$	<b>0.000%</b>
23		Adjustment to ESEA Entitlements (Refer to Note C below.)					<b>0.000%</b>

**Notes:**

The data entered in lines 01 through 15, 17, 19, and 21 must consist of data submitted by the grantee to the TEA via TSDS PEIMS and the data contained in lines 01 through 15 consists of expenditures classified in fund codes 199/420 and object codes in series 6100, 6200, 6300, 6400, 6512, 6514, 6522 and 6526 (i.e., object code 6500 other than 6512, 6514, 6522 and 6526 specifically, and all of object code 6600 must be excluded).

If a school system is noncompliant with the ESSA LEA MOE requirement, TEA must adjust (reduce) the amount of funds allocated in the upcoming fiscal year under the programs covered by the ESSA LEA MOE requirement in the exact proportion by which the school system failed to maintain effort. In reducing a school system's allocation, TEA uses the measure most favorable to the school system [Sec. 8521 (b)(1) of Elementary and Secondary Education Act (ESEA)].

ESSA LEA MOE requires school systems to expend 90% of the last year a school system was compliant (i.e., the most recent year that a school system passed at least one of the four tests). Therefore, school systems must enter expenditure data from the last year that they passed at least one test in the column labelled "State and Local Expenditures During Applicable Compliant Comparison Year" [Sec. 8521 (b)(2) of ESEA].

**School System Authorized Official**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Independent Auditor**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_