

# Alternative IDEA-B Local Educational Agency (LEA) Maintenance of Effort (MOE) Calculation Tool for Open-Enrollment Charter Schools

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Open-enrollment charter schools (hereafter, "charter schools") can use the Alternative Individuals with Disabilities Education Act, Part B (IDEA-B) LEA Maintenance of Effort (MOE) Calculation Tool to test their compliance with federal MOE requirements for fiscal year 2021 (school year 2020-2021). This alternative tool is provided for those charter schools that use their Fund 199 only for local funds. For those charter schools, it is not necessary to impute local funds for IDEA-B LEA MOE purposes (as in the original calculation tool).

Like the original calculation tool, this alternative tool provides for four separate test methods to show if a charter school is in compliance:

- Local only (Test 1)
- State and local (Test 2)
- Per-capita local only (Test 3)
- Per-capita state and local (Test 4)

Charter schools only need to pass *one* of the four test methods annually to be in compliance.

TEA employs the same methodology used in the Alternative IDEA-B LEA MOE Calculation Tool to annually calculate preliminary IDEA-B LEA MOE Compliance Reviews and encourages charter schools to use the tool as well to determine their annual preliminary IDEA-B LEA MOE compliance. The calculation tool gives a charter school local documentation for independent auditors and other external monitors. Use of the calculation tool demonstrates that the charter school is annually monitoring its own MOE compliance standard requirement, as regulations require.

The Alternative IDEA-B LEA MOE Calculation Tool consists of two tabs in an Excel workbook: 1) Instructions, and 2) IDEA-B LEA MOE. Complete the second tab only, IDEA-B LEA MOE, to get results for your charter school.

Before you enter any data into the workbook, please note:

- Cells that require data entry are highlighted in orange.
- As you enter data, calculations will automatically be performed, and certain cells will be auto-populated with calculated amounts.
- Results for all four test methods are not complete until you have entered all the required data in the IDEA-B LEA MOE tab.

## IDEA-B LEA MOE Tab Instructions:

### Page 1 - Summary Calculation (data to be entered by the charter school)

1. On Excel row 3, **enter** your charter school's name and six-digit county-district number (CDN).
2. On Excel row 4, **enter** the compliance school year under review.
3. In Excel cell D24, **enter** your charter school's special education student population in the "Special Education Student Count - Compliance Review School Year" field. Use the following PEIMS Fall Data Collection report: PDM1-121-003, TSDS PEIMS Special Education Students by Grade and Instructional Setting and Funding Type. Use the Total number indicated on the IDEA-B line (**not** the Grade Total line).

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## Page 2 - Last Compliant Year Information (data to be entered by the charter school)

- 1. Original Required Level of Effort:** Using data from the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year (report found in GFFC Reports and Data Collections via TEAL), enter your charter school's expenditure and per-capita expenditure amounts from the last compliant school year for each test method (Excel cells J6, J8, J10, and J12).
- 2. Last Compliant School Year:** Using data from the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance year, select from the pull-down list the last school year the charter school was compliant for that test method (Excel cells K6, K8, K10, and K12).
- 3. Special Education Student Count - Last Compliant School Year:** In Excel cells L10 and L12, enter your special education student count for the last compliant school year, found on the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year.
- 4. Amount of Cumulative Exceptions/Adjustments, Intervening Years:** Enter the sum amount of all cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in all intervening years (years since last being compliant) that were validated by TEA but did not bring the LEA into compliance for a test method. Enter the LEA's cumulative exceptions/adjustments amount, which represents a "carry-forward," only for the test methods with a "Fail" compliance result based on page 1 of the Final IDEA-B LEA MOE Compliance Review from the prior compliance review school year (Excel cells M6, M8, M10, M12). The Cumulative Exceptions/Adjustments amount is shown directly under the chart on page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year.

## Page 3 - Compliance Review School Year Information (to be entered by the charter school)

1. Enter your charter school's special education expenditures for each function code in Excel cells P6 through P18 for Program Intent Code (PIC) 23, cells Q6 through Q18 for PIC 33, and cells R6 through R18 for PIC 43. Use the amounts for Fund Code 420, PICs 23, 33, and 43 found in the Mid-Year Data Collection report: PDM2-101-002, TSDS PEIMS Actual Compliance Report, LEA-level Data/Unallocated Funds Only, Campuses: ALL.
2. Enter the amount of the School Health and Related Services (SHARS) reimbursement expended again by the charter school in state and local expenditures for special education services, using the data reported by the charter school on the SHARS Reimbursement Report Survey. Enter the amount as a positive number by reporting the aggregate (total) amount in one of the PIC columns (23, 33, or 43), Excel cell P21, Q21, or R21.
3. Enter the total amount of expenditures from Fund 199 (local only) spent for special education (PICs 23, 33, and 43) in Excel cells P23, Q23, and/or R23.

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## IDEA-B LEA MOE Compliance Review Results

The preliminary results for the four tests will appear on the Summary Calculation, page 1 of the IDEA-B LEA MOE tab, and displays the amount that you may potentially owe to TEA. If your charter school fails all four tests, your charter school is in preliminary noncompliance with MOE requirements. Your charter school must not remit refunds to TEA based on the preliminary IDEA-B LEA MOE compliance review. TEA will notify you in the final compliance review report if your charter school owes a refund and provide additional information at that time.

## TEA's Annual IDEA-B LEA MOE Compliance Review and LEA Response Options

Annually, TEA prepares a preliminary IDEA-B LEA MOE Compliance Review and makes it available to charter schools in GFFC Reports and Data Collections. Charter schools will be notified of TEA's preliminary IDEA-B LEA MOE Compliance Review through To The Administrator Addressed (TAA) correspondence posted on the TAA page of the TEA website and to GovDelivery subscribers of Grants Administration and Federal Program Compliance (GAFPC).

Your charter school will be responsible for reviewing TEA's preliminary IDEA-B LEA MOE compliance review and comparing it to your own internal review. If you used TEA's IDEA-B LEA MOE Calculation Tool, your preliminary results will match TEA's. Once you have made your comparison, your charter school will have four options:

### Option 1: Accept Results

If 1) your preliminary results match TEA's, 2) you have no allowable statutory exceptions and/or adjustments, and 3) you accept TEA's preliminary results, *then no further action or response is required*. The preliminary results will become the final results.

### Option 2: Submit Allowable Exceptions/Adjustment to Fiscal Effort Considerations

If TEA's preliminary results match the charter school's preliminary results but the charter school has allowable statutory exceptions and/or adjustment to fiscal effort to submit for consideration in the final IDEA-B LEA MOE compliance review, the charter school will be given instructions and a timeline to submit all of the following: 1) IDEA-B LEA MOE Certification Form, signed by the superintendent, 2) IDEA-B LEA MOE Exceptions Workbook, and 3) Supporting documentation to justify the amounts reported in the IDEA-B LEA MOE Exceptions Workbook for any of the allowable exceptions.

### Option 3: Recalculate If Results Do Not Match

If you used TEA's IDEA-B LEA MOE Calculation Tool, and your preliminary results do not match TEA's, review your data sources and documentation and recalculate your MOE using the calculation tool. **If you used TEA's IDEA-B LEA MOE Calculation Tool and entered the required data as per the instructions using the correct data sources, your preliminary results will match TEA's.**

### Option 4: Submit Alternate Local Methodology

If your charter school established an alternate local methodology to calculate any of the four test methods, your compliance review will likely not match TEA's. Email [compliance@tea.texas.gov](mailto:compliance@tea.texas.gov) to alert TEA that you intend to submit an alternate local methodology along with supporting documentation for consideration in the final IDEA-B LEA MOE compliance review. TEA will contact you regarding further required action.

# Alternative IDEA-B Local Educational Agency (LEA) Maintenance of Effort (MOE) Calculation Tool for Open-Enrollment Charter Schools

Summary Calculation Page 1							
Enter Charter School Name						Enter CDN	
Fcn Code	Function Code Name	Original Required Level of Effort <small>(Actual expenditure &amp; per-capita amounts from last compliant school year for test method. Populated from page 2 data entry.)</small>	Actual Level of Effort <small>(Actual expenditure &amp; per-capita amounts for compliance review school year. Populated from page 3 data entry.)</small>	Variance (negative amounts only) <small>(Difference between Original Required Level of Effort and Actual Level of Effort)</small>	Amount of Cumulative Exceptions/Adjustments Intervening Years <small>(Populated from page 2 data entry.)</small>	Deficiency	Test Result
11	Instruction		\$ -				
12	Instructional Resources and Media Services		\$ -				
13	Curriculum and Instructional Staff Development		\$ -				
21	Instructional Leadership		\$ -				
23	School Leadership		\$ -				
31	Guidance and Counseling Service		\$ -				
32	Social Work Services		\$ -				
33	Health Services		\$ -				
34	Student (Pupil) Transportation		\$ -				
36	Cocurricular/Extracurricular Activities		\$ -				
41	General Administration		\$ -				
51	Plant Maintenance and Operations		\$ -				
53	Data Processing Services		\$ -				
<b>Subtotal of State and Local Expenditures</b>			<b>\$ -</b>				
<i>less SHARS reimbursement expended in special education</i>			<i>\$ -</i>				
Test 2	State and Local Expenditures (Test 2)	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Education Student Count - Compliance Review School Year <span style="background-color: #FFD700; padding: 2px;"> </span>							
Test 4	Per-Capita State and Local (Test 4)	\$ -	\$ -	\$ -	\$ -	\$ -	
Test 1	Local Only Expenditures (Test 1)	\$ -	\$ -	\$ -	\$ -	\$ -	
Test 3	Per-Capita Local Only (Test 3)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Potential Refund (smallest deficiency of all four tests)</b>				<b>\$ -</b>			
<b>Preliminary Status:</b>							

## Alternative IDEA-B Local Educational Agency (LEA) Maintenance of Effort (MOE) Calculation Tool for Open-Enrollment Charter Schools

Last Compliant Year Information (to be entered by the charter school)				
Page 2				
0				
Test Methods	Original Required Level of Effort	Last Compliant School Year	Special Education Student Count - Last Compliant School Year	Amount of Cumulative Exceptions/Adjustments, Intervening Years
Local Only (Test 1)		Select from pull-down list		
State and Local (Test 2)		Select from pull-down list		
Per-Capita Local Only (Test 3)		Select from pull-down list		
Per-Capita State and Local (Test 4)		Select from pull-down list		
Using data from the "Expenditure and Per-Capita Expenditure Report," page 2 of the FINAL IDEA-B LEA MOE Compliance Review for the prior compliance review school year.	Enter your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method.	Select, from the pull-down list, the last compliant school year for each test method.	Enter the student count for the last compliant school year.	If the last compliant school year is not 2019-2020, enter the amount of cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in the intervening years that were validated by TEA but did not bring the LEA into compliance for a test method.

## Alternative IDEA-B Local Educational Agency (LEA) Maintenance of Effort (MOE) Calculation Tool for Open-Enrollment Charter Schools

Compliance Review School Year Information (to be entered by the charter school)

Page 3

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Fcn Code	Function Code Name	PIC 23	PIC 33	PIC 43	Totals
11	Instruction	\$ -	\$ -	\$ -	\$ -
12	Instructional Resources and Media Services	\$ -	\$ -	\$ -	\$ -
13	Curriculum and Instructional Staff Development	\$ -	\$ -	\$ -	\$ -
21	Instructional Leadership	\$ -	\$ -	\$ -	\$ -
23	School Leadership	\$ -	\$ -	\$ -	\$ -
31	Guidance and Counseling Service	\$ -	\$ -	\$ -	\$ -
32	Social Work Services	\$ -	\$ -	\$ -	\$ -
33	Health Services	\$ -	\$ -	\$ -	\$ -
34	Student (Pupil) Transportation	\$ -	\$ -	\$ -	\$ -
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -	\$ -
51	Plant Maintenance and Operations	\$ -	\$ -	\$ -	\$ -
53	Data Processing Services	\$ -	\$ -	\$ -	\$ -
<b>Subtotal of State and Local Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SHARS reimbursement expended in special education (enter as a positive number)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total State and Local Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charter schools only: Enter Fund 199 (local) expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>