

**FINAL**

IDEA-B LEA MOE Compliance Review  
 School Year (SY) 2014-2015  
 (Fiscal Year 2015)

**SAMPLE**

Non-Compliant - Submit Exceptions/Adjustments

LEA Name: DEF ISD

CDN: 654321

Region: 00

Status: Compliant

	Item Description	Test Methods				Special Ed Student Population	Refund Due
		Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L		
(a)	Last compliant SY for test method	2013-2014	2013-2014	2013-2014	2013-2014		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	\$863,708.53	\$1,408,300.00	\$5,332.00	\$8,693.00		
<b>(c)</b>	<b>2014-2015 SY total expenditure and per-capita expenditure amounts</b>	<b>\$847,040.09</b>	<b>\$1,398,268.38</b>	<b>\$5,229.00</b>	<b>\$8,631.00</b>	<b>162</b>	
(d)	Preliminary deficiency amounts (only for failing results)	(\$16,668.44)	(\$10,031.62)	(\$16,686.00)	(\$10,044.00)		
(e)	Preliminary compliance result (Pass/Fail)	Fail	Fail	Fail	Fail		
(f)	Total exceptions and/or adjustment to fiscal effort validated by TEA	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00		
(g)	Final deficiency amounts (only for failing results)	\$4,668.44		\$4,686.00			
<b>(h)</b>	<b>Final compliance result (Pass/Fail)</b>	<b>Fail</b>	<b>Pass</b>	<b>Fail</b>	<b>Pass</b>		<b>\$4,668.44</b>

**LEGEND:**

- (a) The last school year (SY) that the LEA met MOE compliance for that test method (i.e., "Last compliant SY").
- (b) Total expenditure (Tests 1 and 2) and per-capita expenditure (Tests 3 and 4) amounts for the last compliant SY that the LEA met MOE for that test method.
- (c) Compliance review SY total expenditure (Tests 1 and 2) and per-capita expenditure (Tests 3 and 4) amounts for each test method.
- (d) Preliminary deficiency amount for:
  - (1) Tests 1 and 2 is the difference in total expenditures (lines c and b).
  - (2) The per-capita deficiency amount for Tests 3 and 4 is the difference in the per-capita expenditure amounts (lines c and b) multiplied by the special education student population.
- (e) Preliminary Pass or Fail test result for each test method.
- (f) Amount of total exceptions and/or adjustment to fiscal effort submitted by the LEA for validation by TEA. Approved amounts will be reflected on the Final IDEA-B LEA MOE Compliance Review report.
- (g) Final deficiency amount for each test method failed is the difference between the preliminary deficiency amount (line d) and the total exceptions and/or adjustment to fiscal effort validated by TEA (line f).
- (h) Final Pass or Fail test result for each test method will only be shown on Final IDEA-B LEA MOE Compliance Review report. Approved exceptions and/or adjustments to fiscal effort (line f) offsetting preliminary deficiency amounts will result in Pass for those test methods.

## IDEA-B LEA MOE Subsequent Year Expenditure and Per-Capita Expenditure Report

LEA Name: DEF ISD

CDN: 654321

Region: 00

Status: Compliant

**Subsequent Year:**

**School Year (SY) 2015-2016**

**(Fiscal Year 2016)**

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita State & Local
<b>Last compliant SY for test method</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2013-2014</b>	<b>2014-2015</b>
Last compliant SY total expenditure and per-capita expenditure amounts	\$863,708.53	\$1,398,268.38	\$5,332.00	\$8,631.00

Note: These are the comparison amounts for each test method that will be used for SY 2015-2016 IDEA-B LEA MOE calculations.