

PRELIMINARY
 IDEA-B LEA MOE Compliance Review
 School Year (SY) 2021-2022
 (Fiscal Year 2022)

SAMPLE

LEA Name: DEF ISD

CDN: 999999

Region: 99

Status: Noncompliant

	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	2018-2019	2020-2021	2016-2017	2014-2015		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	\$1,769,457.33	\$3,012,111.00	\$5,141.87	\$8,965.06		
(c)	Last compliant SY special education student count			301	280		
(d)	2021-2022 SY total expenditure and per-capita expenditure amounts	\$1,385,261.33	\$2,991,110.00	\$2,979.06	\$6,432.49	465	
(e)	Variance (negative only)	(\$384,196.00)	(\$21,001.00)	(\$1,005,707.37)	(\$1,177,641.57)		
(f)	Intervening Years-total exceptions and/or adjustments to fiscal effort validated by TEA	\$0.00	\$0.00	\$0.00	\$0.00		
(g)	Preliminary deficiency amounts (only for failing results)	(\$384,196.00)	(\$21,001.00)	(\$1,005,707.37)	(\$1,177,641.57)		
(h)	Preliminary compliance result (Pass/Fail)	Fail	Fail	Fail	Fail		
(i)	Current Year-total exceptions and/or adjustments to fiscal effort validated by TEA						
(j)	Final deficiency amounts (only for failing results)						
(k)	Final compliance result (Pass/Fail)						\$21,001.00

NOTE:

- (1) Differences in totals are due to rounding.
- (2) In accordance with 300.203(d), TEA is liable in a recovery action for the amount that is proportionate to the extent of the harm the violation caused to the indefinable federal interest; that is the amount by which the LEA failed to maintain its level of expenditures for the education of children with disabilities, or the amount of the LEA's IDEA-B award, whichever is lower.

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) The special education student count for the last SY that the LEA was compliant for each test method.
- (d) Compliance review SY total expenditure (Tests 1 and 2) and per-capita expenditure (Tests 3 and 4) amounts for each test method.
- (e) Variance amount for:
 - (1) Tests 1 and 2 is the difference in total expenditures (lines d and b).
 - (2) The per-capita deficiency amount for Tests 3 and 4 is the difference in the per-capita expenditure amounts (lines d and b) multiplied by the special education student population.
- (f) Cumulative amount of exceptions and/or adjustments validated and approved by TEA for intervening years.
 - (1) Tests 1 and 2 are the exception amounts. Tests 3 and 4 are the exception amounts divided by the special education student population from the last compliant SY, multiplied by the special education student population for the current school year.
- (g) Preliminary deficiency is the sum of lines e and f.
- (h) Preliminary Pass or Fail test result for each test method.
- (i) Amount of total exceptions and/or adjustment to fiscal effort submitted by the LEA for validation by TEA for the current year. Approved amounts will be reflected on the Final IDEA-B LEA MOE Compliance Review report.
 - (1) Tests 1 and 2 are the exception amounts. Tests 3 and 4 are the exception amounts divided by the special education student population from the last compliant SY, multiplied by the special education student population for the current school year.
- (j) Final deficiency amount for each test method failed is the difference between the preliminary deficiency amount (line g) and the total exceptions and/or adjustment to fiscal effort validated by TEA for the current year (line i).
- (k) 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 i) offsetting preliminary deficiency amounts will result in Pass for those test methods.

Refund due* - The smallest deficiency amount of the four failed tests. DO NOT SUBMIT REFUND until LEA receives an enforcement notice.