Funding Update: Maintenance of Effort (MOE)

2016-2017
Preliminary Compliance Review

Denise Dusek, MPA
Federal Funding Specialist
Education Service Center, Region 20
April 18, 2018

What is MOE?
A federal requirement that affects how an LEA budgets and spends their State and/or Local funds (general funds) on special education

34 CFR §300.203

Does it apply to my LEA?
Applicable to all LEAs that receive IDEA-B funds, even if indirectly as a member of a special education SSA*

*N/A to RDSPD (Regional Day School Program for the Deaf) SSA or VI (Visual Impairment) Cooperatives
MOE – Simplified Definition

Basically,
spend at least the **same amount***
**every year**
from the general fund
for special education

*Unless you qualify for Exceptions and/or Adjustment (Voluntary Reduction)

Otherwise, you will have a “decline in fiscal effort”
and will be noncompliant with MOE

---

Exceptions

Allowable Reasons for Decline in Fiscal Effort
5 Exceptions

Lawful reasons for decline in fiscal effort:

1) Departure of Special Education personnel (salary and benefits): Voluntary Departure (Retired or Resigned) or Terminated for Just Cause or Deceased

2) Decreased enrollment of students with disabilities that results in decreased spending

3) Termination of obligation to provide costly special education program to a particular student who: Left the LEA; Aged out; or No longer needs the program
   ✓ Costly Program Defined as $9,570 for 2015-2016 school year
   ✓ Only costs in excess of $9,570 count toward the exception to be used for decline in effort in 2016-2017

4) Termination of Costly Expenditures (Capital Outlay)
   (N/A to Charter Schools due to method of coding Capital Assets)

5) Assumption of Cost by High Cost Fund (Fund 226)

For these exceptions, typically the difference in what was previously spent, compared to the decreased spending during the year being analyzed, is the amount of the exception the LEA may assert for the decline in effort (Exception for #3 where the first $9,570 does not count)

Simplistic Example of Exception 1
Departure of SPED Personnel

<table>
<thead>
<tr>
<th></th>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Amount of Exception for Decreased Spending in FY17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Ed Teacher A</td>
<td>$85,000</td>
<td>$0</td>
<td>$85,000</td>
</tr>
<tr>
<td>paid from general fund</td>
<td>Total Payroll Costs: Salary and benefits</td>
<td>Teacher A retired 6/30/2016; Teacher A not replaced in 16-17</td>
<td></td>
</tr>
</tbody>
</table>
### Simplistic Example of Exception 1
#### Departure of SPED Personnel

<table>
<thead>
<tr>
<th>Special Ed Teacher B</th>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Amount of Exception for Decreased Spending in FY17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>paid from general fund</strong></td>
<td>$75,000 Total Payroll Costs: Salary and benefits</td>
<td>Teacher B = $0 Teacher B retired 6/30/2016; Teacher C replaces Teacher B in 2016-2017; Teacher C paid $65,000 Total Payroll Costs from general fund</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

**Teacher B**
- Special Ed Teacher B
- paid from general fund
- $75,000 Total Payroll Costs: Salary and benefits
- Teacher B retired 6/30/2016; Teacher C replaces Teacher B in 2016-2017; Teacher C paid $65,000 Total Payroll Costs from general fund

### Simplistic Example of Exception 3
#### Exceptionally Costly Program for Specific Student

<table>
<thead>
<tr>
<th>SPED student receives costly program (one-on-one aide) that costs $45,000 paid from the general fund</th>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Amount of Exception for Decreased Spending in FY17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$35,430</strong> ($45,000 minus $9,570)</td>
<td>SPED student graduated May 2016</td>
<td>$35,430</td>
<td></td>
</tr>
</tbody>
</table>

**Examples of costly program include, but are not limited to:**
- One-on-one paraprofessional or attendant care aide
- Specialized transportation
- Private or public placement (by the IEP team) tuition
- Educational interpreter
- Hearing impaired teacher
- Visually impaired teacher
### Simplistic Example of Exception 4
Costly Expenditures (Capital Outlay)

<table>
<thead>
<tr>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Amount of Exception for Decreased Spending in FY17</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEA purchases equipment from the <em>general fund</em>:</td>
<td><em>This item was not purchased again in 2016-2017.</em></td>
<td>$6,000</td>
</tr>
<tr>
<td>Patient Lift that costs $6,000</td>
<td>Equipment purchased in 2015-2016 was an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds $5,000 or the LEA's established capitalization level, whichever is less.</td>
<td></td>
</tr>
</tbody>
</table>

### Simplistic Example of Exception 5
Assumption of Cost by High Cost Fund

<table>
<thead>
<tr>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Amount of Exception for Decreased Spending in FY17</th>
</tr>
</thead>
<tbody>
<tr>
<td>$40,000 Special education expenditures for particular high-need student <em>paid from the general fund</em></td>
<td>LEA received a High Cost Fund award in 2016-2017. The expenditures <em>paid from the general fund</em> for the high-need student in 2015-2016 are assumed by the High Cost Fund received in 2016-2017.</td>
<td>$40,000</td>
</tr>
</tbody>
</table>
Voluntary Reduction
(Adjustment to Local Fiscal Effort)

An LEA may deliberately reduce their special education expenditures from the general fund if they choose to do so and meet the eligibility criteria to exercise this option.
Voluntary Reduction
(Adjustment to Local Fiscal Effort)

Must meet all three criteria to be eligible for Voluntary Reduction:

1) **Increase** in IDEA-B Formula Final Entitlement from the previous grant year to the current grant year

2) Determination Level of “**Meets Requirements**”

3) **Not identified** as having significant disproportionality based on race or ethnicity

If all three criteria are met, you may deliberately reduce spending for special education from the general fund by up to half the amount of the increase in IDEA-B entitlement.

However, that amount of “Freed Up” funds must be spent on Title I type activities and must be documented.

<table>
<thead>
<tr>
<th>Simplistic Example for Taking Voluntary Reduction in FY17</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-2016 IDEA-B Final Formula Entitlement</td>
</tr>
<tr>
<td>2016-2017 IDEA-B Final Formula Entitlement</td>
</tr>
<tr>
<td>Increase in IDEA-B Entitlement</td>
</tr>
<tr>
<td>50% of Increase (“Freed Up” Funds)</td>
</tr>
<tr>
<td>2015-2016 Expenditures for special education from the general fund</td>
</tr>
<tr>
<td>2016-2017 Expenditures for special education from the general fund may lawfully be reduced to this lower amount</td>
</tr>
</tbody>
</table>

*Provided that:

- The LEA also met the other 2 criteria for Voluntary Reduction:
  - Meets Requirements; and Not Identified with Significant Disproportionality based on Race and Ethnicity
  - The LEA chooses to exercise this option to deliberately reduce their special education expenditures with State and/or Local funds and spends the “freed up” funds on Title I type activities
  - If the LEA also reserves a portion of their 2016-2017 IDEA-B Entitlement for CEIS purposes, they may not use the entire amount of the “freed up” funds to reduce special education expenditures with State and/or Local funds for MOE purposes
Exceptions & Adjustment Comparison

<table>
<thead>
<tr>
<th>FIVE EXCEPTIONS</th>
<th>VOLUNTARY REDUCTION (ADJUSTMENT TO LOCAL FISCAL EFFORT)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Situations mostly beyond your control</td>
<td>Planned reduction; Deliberate decision to decrease expenditures</td>
</tr>
<tr>
<td>Allowable decline in fiscal effort</td>
<td></td>
</tr>
<tr>
<td>Documentation to assert exceptions/adjustment must be submitted to TEA, using the Exceptions Workbook within five business days after TEA posts their Preliminary Review of Compliance in GFFC</td>
<td></td>
</tr>
<tr>
<td>May use one or all five exceptions in the same year, if applicable; May use both Exceptions and Adjustment in the same year, if applicable</td>
<td>Sets new, lower base level of spending requirement!</td>
</tr>
</tbody>
</table>

Four Test Methods for Compliance

Special Education Expenditures based on:

Test 1: Local Funds only
Test 2: Combination of State & Local Funds
Test 3: Local Funds only Per Capita (per SWD*)
Test 4: Combination of State & Local Funds Per Capita (per SWD*)

*SWD = Student with Disabilities

Only need to meet one test to be in compliance, however...

Subject to Subsequent Years Rule and Alternate Methods

34 CFR §300.203
Subsequent Years Rule

• When you compare spending amounts, you don’t just compare the analysis year to the prior year

• The prior year must be the most recent prior year in which you were compliant with MOE

<table>
<thead>
<tr>
<th>YEAR:</th>
<th>EXPENDITURES FOR SPECIAL EDUCATION FROM GENERAL FUND</th>
<th>COMPLIANCE STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY15 (2014-2015)</td>
<td>$100,000</td>
<td></td>
</tr>
<tr>
<td>FY16 (2015-2016)</td>
<td>$90,000*</td>
<td>Failed MOE</td>
</tr>
<tr>
<td>FY17 (2016-2017)</td>
<td>$90,000*</td>
<td>Failed MOE</td>
</tr>
</tbody>
</table>

*LEA didn’t qualify for exceptions and/or adjustment

Meeting MOE is not simply spending the same amount you spent the previous year.

You must spent the same amount you spent in the most recent prior year that was compliant with MOE.
Alternate Methods

Comparison must be made to **most recent prior year** in which the LEA was **compliant** with MOE **with that particular test**

- Compare **Test 1** to **most recent prior year compliant** using **Test 1**
- Compare **Test 2** to **most recent prior year compliant** using **Test 2**
- Compare **Test 3** to **most recent prior year compliant** using **Test 3**
- Compare **Test 4** to **most recent prior year compliant** using **Test 4**

---

### Alternate Methods

<table>
<thead>
<tr>
<th>FISCAL YEAR</th>
<th>TEST 1 LOCAL ONLY</th>
<th>TEST 2 STATE &amp; LOCAL</th>
<th>TEST 3 LOCAL ONLY PER CAPITA</th>
<th>TEST 4 STATE &amp; LOCAL PER CAPITA</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY15 (2014-2015)</td>
<td>$55,000</td>
<td>$120,000</td>
<td>$550/SWD</td>
<td>$1,200/SWD</td>
</tr>
<tr>
<td>FY16 (2015-2016) Compliant! (passed at least one test)</td>
<td>$50,000 (Failed*)</td>
<td>$120,000 (Passed)</td>
<td>$500/SWD (Failed*)</td>
<td>$1,250/SWD (Passed and established higher level)</td>
</tr>
<tr>
<td>FY17 (2016-2017)</td>
<td>$55,000 (Passed)</td>
<td>$120,000 (Passed)</td>
<td>$550/SWD (Passed)</td>
<td>$1,250/SWD (Passed)</td>
</tr>
</tbody>
</table>

Only need to pass one test to be compliant, but expenditures for that test must equal or exceed expenditures from the **most recent prior year compliant with that particular test**

*SWD: Student with Disabilities

*LEA didn’t qualify for exceptions and/or adjustment
Summary

More specific definition of MOE:

Spend at least the same amount*
for special education
from the general fund
as you spent in the
most recent prior fiscal year
that was compliant with MOE (Subsequent Years Rule)
with the particular test method (Alternate Methods)

*Unless you qualify for Exceptions and/or Adjustment

TEA’s Analysis of Compliance
TEA’s Analysis of 2016-2017 Compliance

• TEA performs Preliminary analysis of an LEA’s compliance April 2018
  • Results are posted in GFFC Reports and Data Collections
  • LEAs are given a short timeframe (five business days) to respond with
documentation (using the 2016-2017 Exceptions Workbook) to claim exceptions
and/or adjustment if the preliminary results indicate a decline in fiscal effort

• TEA will release Final results in GFFC between May – June 2018 after
reviewing the Exceptions Workbooks submitted by LEAs

---

2016-2017 Preliminary Review in GFFC

• Access GFFC in TEAL:

The 2016-2017 Preliminary Review will appear after selecting the parameters
above and then clicking the Search button.
2016-2017 Preliminary Review in GFFC

- Determine your Preliminary Compliance status:

  - If non-compliant, you failed all four tests
  - If compliant, you passed at least one of the four tests

If compliant, determine if you passed all four tests or failed at least one test.
Exceptions Workbook

• Submit the 2016-2017 Exceptions Workbook to claim exceptions and/or adjustment to justify the decreased spending, **IF:**
  
  • You are non-compliant because you failed all four tests, and have exceptions/adjustment to claim
  
  • You are compliant because you passed at least one test, but you failed at least one test, and have exceptions/adjustment to claim
    
      • This is optional, but beneficial

Exceptions Workbook

• It is beneficial to submit the 2016-2017 Exceptions Workbook even if you are compliant, but failed at least one test, because:
  
  • You might now pass more tests, which can be beneficial in the future, since Alternate Methods compare each specific test to the last year compliant with that particular test
    
      • Beneficial to pass as many tests as possible
  
  • Even if the Exceptions/Adjustment doesn’t bring you into compliance with a test for FY17, the amount can be “saved” and used toward future reviews, until such time it brings you into compliance with that test

• If you pass all four tests, you cannot submit the Exceptions Workbook
# Compliant vs Non-Compliant

<table>
<thead>
<tr>
<th>Test Method</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test Method 1</td>
<td>Passed</td>
</tr>
<tr>
<td>Test Method 2</td>
<td>Failed</td>
</tr>
<tr>
<td>Test Method 3</td>
<td>Failed</td>
</tr>
<tr>
<td>Test Method 4</td>
<td>Failed</td>
</tr>
</tbody>
</table>

LEA compliant because it passed at least one test method

## In this example, you don’t need to submit the Exceptions Workbook because you are compliant.

However, if you have exceptions/adjustment, it would be beneficial to submit the Exceptions Workbook because (a) you might pass more tests, and/or (b) the unused exceptions/adjustment could help you in the future.

<table>
<thead>
<tr>
<th>Test Method</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test Method 1</td>
<td>Failed</td>
</tr>
<tr>
<td>Test Method 2</td>
<td>Failed</td>
</tr>
<tr>
<td>Test Method 3</td>
<td>Failed</td>
</tr>
<tr>
<td>Test Method 4</td>
<td>Failed</td>
</tr>
</tbody>
</table>

LEA non-compliant because it failed all four test methods

## In this example, you need to submit the Exceptions Workbook, if you have exceptions/adjustment, so that hopefully you will pass one of the tests and become compliant.

---

### Exceptions Workbook:

Access the 2016-2017 Exceptions Workbook available on TEA’s webpage:

- Finance & Grants
- Grants
- Compliance and Reporting
- IDEA Fiscal Compliance
- IDEA-B LEA Maintenance of Effort

#### IDEA-B LEA MOE Exceptions Workbook

The IDEA-B LEA MOE Exceptions Workbook is used by local educational agencies (LEAs) to report allowable federal statutory exceptions and/or adjustment to fiscal effort for consideration in the final IDEA-B LEA MOE Compliance Review.

LEAs that choose to report allowable federal statutory exceptions and/or adjustment to fiscal effort will have five business days from the date preliminary IDEA-B LEA MOE Compliance Reviews are published in GFFC Reports and Data Collections to submit all of the following:

1. IDEA-B LEA MOE Exceptions Workbook
2. IDEA-B LEA MOE Certification, signed by the superintendent, and
3. Supporting documentation to justify the amounts reported in the IDEA-B LEA MOE Exceptions Workbook for each of the allowable exceptions.

Refer to the “Instructions” tab of the IDEA-B LEA MOE Exceptions Workbook for more information.

The most recent Exceptions Workbook may be accessed here at the following link:

- [2016-2017 IDEA-B LEA MOE Exceptions Workbook (Excel)](link)
- [2016-2017 IDEA-B LEA MOE Exceptions Workbook (PDF)](link)
Exceptions Workbook – Exception 1

Exceptions Workbook – Exception 2
Exceptions Workbook – Exception 3

34 CFR 300.204(c) - Termination of Obligation for Exceptionally Costly Program to a Particular Student

Termination of an exceptionally costly obligation to a particular child with a disability because the child has left the jurisdiction, has reached the age at which the obligation to provide a free appropriate public education (FAPE) to the child is terminated, or no longer needs the program of special education. For the student’s cost to qualify as an exceptionally costly program, the aggregate cost of expenditures the LEA may claim are those greater than $6570 (2015-2016 school year) which may include, but are not limited to, one-on-one paraprofessional or attendant care aide; specialized transportation; private or public placement; and/or: hearing impaired or visually impaired teacher.

Supporting Documentation Requirement: LEA must submit supporting documentation for validation purposes which may include general ledger, payroll report, etc., or any other document supporting the amount attributed to termination of an exceptionally costly program to a particular student.

<table>
<thead>
<tr>
<th>Student Name (First, Middle, Last Name)</th>
<th>Date of Birth (MM/DD/YYYY)</th>
<th>Student Identification Number</th>
<th>Reason for Termination of Obligation (choose from drop-down menu)</th>
<th>2015-2016 State and Local Expenditures for this Student in excess of $6570 (Fund 199, 420, 437, PIC 23, 33)</th>
</tr>
</thead>
</table>

Exceptions Workbook – Exception 4

34 CFR 300.204(d) - Termination of Costly Expenditures for Long-term Purchases

Only expenditures in class-object code 66xx are eligible. The LEA must have a capital outlay expenditure, such as the acquisition of equipment or construction of school facilities. Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds $5,000. Capital expenditures, or capital outlay, means expenditures for the acquisition of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

Supporting Documentation Requirement: LEA must submit supporting documentation for validation purposes which may include general ledger, invoice, etc., or any other support documents that justify the amount attributed to termination of costly long-term purchase.

<table>
<thead>
<tr>
<th>Description of Long-Term Purchase</th>
<th>Date of Purchase (MM/DD/YYYY)</th>
<th>2015-2016 Expenditures (Fund 199, 420, 437, PIC 23, 33)</th>
</tr>
</thead>
</table>
Exceptions Workbook – Exception 5

34 CFR 300.204(e) - Assumption by High Cost Grant

This exception applies to expenditures for a particular student which were previously paid out of state and/or local funds (Fund codes 199, 420, 437) and which were assumed in the following year by the High Cost Grant (Fund 226).

Supporting Documentation Requirement: IEA must submit supporting documentation for validation purposes which may include general ledger, year-to-date payroll journal/report, etc., or any other support documents that justify the amount attributed to assumption by High Cost Grant.

Description of State and Local Expenditures Assumed by High Cost Grant in 2016-2017

<table>
<thead>
<tr>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-2016 Expenditures</td>
</tr>
<tr>
<td>(Fund 199, 420, 437; PIC 23, 33)</td>
</tr>
</tbody>
</table>

Exceptions Workbook – Voluntary Reduction

34 CFR 300.205 - Adjustment to Fiscal Effort (MOE Voluntary Reduction)

IEA allows LEAs to reduce the MOE on IEPs when the IEP (Part B-SEI) formulas calculation does not include 436, preschool calculation increases from the prior year. If the LEA does not achieve the adjustment, any states and/or local funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA) as required by 34 CFR 200.205.

Supporting Documentation Requirement: None.

Eligibility Criteria: To be eligible to voluntarily reduce MOE, an LEA must meet all of the following criteria:

1. At the end of the fiscal year 2015-2016, the LEA was on the LEA Determination of “Meets Requirements”.
2. At the end of the fiscal year 2016-2017, the LEA was not identified as having significant disproportionality; and
3. For fiscal year 2016-2017, the LEA has a maximum increase in its 436-4 budget.

Instructions for Line 2.9 above:

1. Enter the amount of the maximum MOE voluntary reduction allowed, calculated by subtracting the 2015-2016 ESE allocation from the 2016-2017 ESE allocation and dividing the difference by 2.
2. Enter the amount of the maximum ESE set-aside allowed for 2016-2017, calculated by adding the 2016-2017 ESE and 436.99 allocation together and multiplying by .05 (10%)
3. Enter any necessary reductions to the two amounts as required.

Data from Table 4.9 above:

- 2016-2017 MOE voluntary reduction
- 2016-2017 ESE set-aside

Instructions for Line 3.9 above:

- Select Yes or No to the dropdown box as to whether or not the LEA is eligible for 2016-2017 MOE voluntary reduction.
- Enter the actual amount of the LEA’s MOE voluntary reduction.
- Enter the actual amount of the LEA’s ESE voluntary reduction.
- Enter the actual amount of the LEA’s ESE voluntary reduction.
Exceptions Workbook – Certification

• Complete the 2016-2017 Exceptions Workbook (if you have qualifying exceptions/adjustment)

• Gather required documentation described in the workbook

• Upload the completed 2016-2017 Exceptions Workbook and documentation into GFFC by the deadline
  • Deadline: 5 business days from when the Preliminary Review was posted by TEA in GFFC

• Upload 3 separate files into GFFC:
  • Certification, Workbook, Supporting Documentation
Exceptions Workbook - Certification

1) Certification

• The second tab of the Exceptions Workbook is the IDEA-B LEA MOE Certification Form

• **The certification must be signed by the LEA's Superintendent or Chief Executive Officer**

• Follow these steps:
  • Complete the certification form (including the preparer's contact information)
  • Print the certification tab
  • Have the superintendent sign and date the printed page
  • Scan the signed and dated page
  • Upload via GFFC to the "IDEA-B LEA MOE Certification"

---

**GFFC Reports and Data Collections**

Grants and Federal Fiscal Compliance Reports

![GFFC Reports and Data Collections](image)

- View Reports & ISD Responses
- Download Response Templates
- **Upload Response Documents**
- Help
- Exit

**Response Template Title:** IDEA-B LEA MOE Certification

**School Year:** 2016-2017

**Response Doc Type:** Response Document

[Upload Document]
Exceptions Workbook

2) Exceptions Workbook

• Complete each applicable tab for any of the exceptions and/or adjustment you are claiming

• Ensure the LEA name and county district number was entered on the "Certification" tab because it auto-populates the headings of the remaining tabs of the Exceptions Workbook

• When complete, upload the IDEA-B LEA MOE Exceptions Workbook as an excel file (not pdf) via GFFC to the "IDEA-B LEA MOE Exceptions Workbook"
Exceptions Workbook – Supporting Documentation

3) Supporting Documentation

- Gather all of the applicable supporting documentation to justify the amounts claimed in the Exceptions Workbook
  - Refer to the "Supporting Documentation Requirement" row of the applicable tab
- Once all of the required documentation as been gathered, follow these steps:
  - Place the supporting documentation in the order of the exceptions claimed by your LEA (i.e., documentation for Voluntary Departure, then documentation for Decrease in Enrollment, etc.)
  - To assist TEA: annotate, highlight, and/or underline the amounts on your supporting documentation that match the amounts claimed on the exceptions tabs of the Workbook
  - Scan all of the supporting documentation at one time (as one complete packet)
- Upload via GFFC to the "IDEA-B LEA MOE Support Documents"

GFFC Reports and Data Collections

Grants and Federal Fiscal Compliance Reports

GFFC Reports and Data Collections

Response Template Title: IDEA-B LEA MOE Support Documents
School Year: 2016-2017
Response Doc Type: Response Document

Upload Document
Resources

TEA’s Webpage for Calculation Tool and Exceptions Workbook

Finance & Grants
Grants
Compliance and Reporting
IDEA Fiscal Compliance
IDEA-B LEA Maintenance of Effort
Questions

**ESC-20:**
Denise Dusek
Federal Funding Specialist
Special Education Component
(210) 370-5378
[denise.dusek@esc20.net](mailto:denise.dusek@esc20.net)

**TEA:**
Federal Fiscal Compliance & Reporting Division
(512) 463-9127
[compliance@tea.texas.gov](mailto:compliance@tea.texas.gov)