

FINAL

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

LEA Name: CEDARS INTERNATIONAL ACADEMY

CDN: 227817

Region: 13

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	\$0.00	\$110,950.00	\$0.00	\$6,526.47		
(c)	2014-2015 SY total expenditure and per-capita expenditure amounts	\$0.00	\$122,605.00	\$0.00	\$8,173.67	15	
(d)	Preliminary deficiency amounts (only for failing results)						
(e)	Preliminary compliance result (Pass/Fail)	Pass	Pass	Pass	Pass		
(f)	Total exceptions and/or adjustment to fiscal effort validated by TEA	\$0.00	\$0.00	\$0.00	\$0.00		
(g)	Final deficiency amounts (only for failing results)						
(h)	Final compliance result (Pass/Fail)	Pass	Pass	Pass	Pass		\$0.00

NOTE:

(1) Differences in totals are due to rounding.

(2) In accordance to 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) 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.

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

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

LEA Name: CEDARS INTERNATIONAL ACADEMY

CDN: 227817

Region: 13

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
Last compliant SY for test method	2014-2015	2014-2015	2014-2015	2014-2015
Last compliant SY total expenditure and per-capita expenditure amounts	\$0.00	\$122,605.00	\$0.00	\$8,173.67

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