

A background image showing a female teacher with short dark hair and glasses, wearing a white t-shirt, sitting on the floor and reading a book to two young students. The students are also sitting on the floor, looking at the book. They are in a classroom setting with bookshelves filled with books and blue storage bins in the background.

IDEA-B LEA MOE

Federal Fiscal Compliance and Reporting Division February 2023

Disclaimer

This presentation is intended solely to provide general information and guidance to Texas local educational agencies (LEAs) and reflects the Texas Education Agency's (TEA's) current understanding of processes, requirements, and applicable federal guidance. The content of this presentation is subject to change as a result of further potential information and guidance provided by federal agencies with regulatory oversight of the topics covered. This presentation does not constitute legal advice, and LEAs are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting on such information and guidance.

Agenda



- What is IDEA-B LEA MOE?
- Compliance Review Process
- Preliminary Report Data Sources
- Calculation Tool
- LEA Options
- Exceptions Workbook
- Upload to TEAL
- Timeline

What is IDEA-B LEA MOE?

- Maintenance of Effort (MOE) requires local educational agencies (LEAs) to maintain the level of state and local funds they spend to support federal programs from one fiscal year to the next.
- If your organization receives a federal grant awarded under the Individuals with Disabilities Education Act, Part B (IDEA-B), the MOE requirement specifies that you must spend at least the same amount of state and local funds to provide services to students with disabilities that you spent in the previous fiscal year.

You must comply with the MOE requirement to receive IDEA-B funding each fiscal year (34 CFR §300.203).

What is IDEA-B LEA MOE? (Continued)



TEA uses TSDS PEIMS data to determine compliance for any LEA that receives IDEA-B federal funding.

Four test options to establish Compliance:

- Test 1: Local Only Expenditures
- Test 2: State and Local Expenditures
- Test 3: Local Only Expenditures per pupil
- Test 4: State and Local Expenditures per pupil

Compliance Review Process

Preliminary Compliance Reviews

- Gather data sources used
- Complete calculation tool to pre-determine status
- Preliminary non-compliant LEAs then submit allowable exceptions

Exceptions Review Process

- For LEAs who failed at least 1 test

Final Compliance Reviews

- Factors in allowable/documented/approved exceptions
- Final reports determine compliance with MOE
- Non-Compliance results in a refund

Preliminary Report Data Sources

Data Sources document can be found on the [IDEA-B LEA MOE website](#):

- Special Education Child Counts
- TSDS Expenditure Reports
- School Health and Related Services (SHARS) Survey data
- Summary of Finance (SOF) Reports
- Internal query: Function 71, Object codes 6512 and 6522

Calculation Tool

Layout of [Calculation Tool](#)

- Excel spreadsheet with 3 tabs:

- Instructions
- IDEA-B LEA MOE
- Local Only (No Data Entry Required)

(Note: tab 3 not included in the charter calculation tool)

- The 2nd tab, IDEA-B LEA MOE, is the only worksheet into which you will enter data

Calculation Tool (Continued)



- IDEA-B LEA MOE tab has 3 pages:
 - Page 1: Summary Calculation
 - Page 2: Last Compliant School Year
 - Page 3: Compliance Review School Year data
- All 3 pages of this tab require data entry
- Separate tools for ISDs and Charter Schools

LEA Options

- Accept Results – No Action Required
- Exceptions – Submit Certification, Workbook, and Supporting Documentation
- Uncommon responses
 - Submit documentation of PEIMS reporting errors (requires Superintendent and internal Auditor to verify corrected amounts)
 - Request Alternate Local Methodology – Submit proposed methodology and supporting documentation (MOE must be re-calculated back to the last compliant year for each of the 4 tests)

Exceptions Workbook



- Instructions
- Certification
- Voluntary Departure
- Decrease in Enrollment
- Exceptionally Costly Program
- Long-Term Purchase
- High-Cost Grant
- MOE Voluntary Reduction

Exceptions Workbook: Instructions

Submit the following 3 documents to GFFC Reports and Data Collections:

- IDEA-B LEA MOE Certification Form (Signed by the Superintendent)
- IDEA-B LEA MOE Exceptions Workbook
- Supporting Documentation to validate requested Exception amounts

All Exceptions follow the same concept:

What happened in the previous year that didn't happen in the current compliance year that caused a decrease in total state/local expenditures for special education services???

Upload to GFFC Reports and Data Collections

Complete the following steps to submit your LEA's completed IDEA-B LEA MOE documents:

- Log on to the [TEA Login, \(TEAL\)](#)
- Select GFFC Reports and Data Collections
- Select Upload Response Documents
- Select IDEA-B LEA MOE Certification/IDEA-B LEA MOE Exceptions Workbook/IDEA-B LEA MOE Support Documents from the "Response Template Title" pulldown menu
- Select Response Document from the "Response Doc Type" pulldown menu
- Select the compliance year from the "School Year" pulldown menu
- Select Upload Document

Timeline

Date	Action
Early March	To the Administrator Addressed (TAA) “Heads Up” letter posted to TEA Correspondence webpage.
Mid/Late March	IDEA-B LEA MOE preliminary compliance determinations available in GFFC Reports & Data Collections (GFFC).
Early April (10 Business days after Preliminary Reports	Deadline for LEAs to submit IDEA-B LEA MOE exception requests and/or PEIMS errors.
April and May	TEA reviews LEA exception requests & PEIMS errors.
June	Final compliance reviews posted in GFFC.

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