

IDEA-B LEA Maintenance of Effort

Frequently Asked Questions

1. 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). Due to the subsequent years rule “the preceding fiscal year” means the last fiscal year in which the LEA met MOE.

2. Where can I find the IDEA-B LEA MOE Calculation Tool?

[IDEA-B LEA MOE Webpage](#) under the title IDEA-B LEA MOE Calculation Tool

3. Which Fund and Program Intent codes are calculated in the IDEA-B LEA MOE Calculation?

TEA uses expenditures reported on PEIMS Record 032. **Fund 199** is included in the IDEA-B LEA MOE calculation for independent school districts, **Fund 420** is included for charter schools, coded to program intent code **PIC 23, PIC 33 and PIC 43** for dyslexia. TEA also includes PEIMS Record 033, **Fund 437** Shared Services Arrangement – Special Education for Shared Service Arrangements (Type 11) expenditures. No federal funds are included in the calculation. See page 17 of the [IDEA-B LEA MOE Guidance Handbook](#) for Function Codes used/not used in the IDEA-B LEA MOE Calculation.

4. If a district is non-compliant for IDEA-LEA MOE, what actions can be taken to reduce the MOE threshold?

An LEA can submit any of the 5 allowable exceptions, or if eligible, to claim the MOE voluntary reduction – both options/processes are described in the [IDEA-B LEA MOE Guidance Handbook](#).

5. What are the 5 allowable exceptions?

Departure of Personnel, Decrease in Enrollment of Children with Disabilities, Termination of Obligation, Termination of Costly Expenditures and Assumption of Cost by High Cost Fund. Details on each of these exceptions can be found on pages 7-9 in the [IDEA-B LEA MOE Guidance Handbook](#).

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6. If a district is eligible to submit exceptions, what documentation is needed for submission?

LEAs that choose to report allowable federal statutory exceptions and/or voluntary reduction 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:

- IDEA-B LEA MOE Exceptions Workbook,
- IDEA-B LEA MOE Certification, signed by the superintendent, and
- 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.

7. Do districts have to fail IDEA-B MOE to claim a voluntary reduction?

An LEA would have to fail at least one of the TESTS in order to claim exceptions and/or voluntary reduction (an LEA may be compliant by passing just one of the four tests) – exceptions/voluntary reduction can be applied only to failing tests, since their purpose is to explain a reduction from the required threshold – if the LEA meets the threshold for a particular test, no exceptions/voluntary reduction are necessary.

8. What if a district needs to make a correction to certified PEIMS data the district submitted previously?

The process for submitting PEIMS reporting errors is outlined on pages 12-13 of the [IDEA-B LEA MOE Guidance Handbook](#). Please provide all corrected data for your LEA, along with the support documentation that verifies the corrected amounts, signed by your auditor. Also provide a letter signed by the Superintendent explaining how the error occurred and what steps have been taken to ensure future PEIMS errors do not occur. *If part of an SSA, ensure that you have communicated with these member districts so that they know what changes are being reported in their PEIMS data, and that their final MOE reports will reflect these data changes.

9. How are districts required to report PEIMS data during a change in fiscal year transition?

PEIMS data is required to always be reported on a 12-month basis, and a change in fiscal year does not impact the PEIMS data pulls we use to calculate IDEA-B LEA MOE, if LEAs reported PEIMS correctly. Here is an excerpt from the [FASRG](#) Table of Contents which indicates that pages 15–18 include information re: how LEAs are required to report PEIMS data during a change in fiscal year transition

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If your LEA did not report PEIMS for the 12-month period as required by the FASRG, this would be another PEIMS error that you could report with supporting documentation.

10. What should happen if a district decides to “re-class” expenses?

The IDEA MOE requirement remains the same: (i.e., FY22 state/local expenditures for SPED must meet or exceed those of FY21). If an LEA chooses to “re-class” expenses, it should be mindful of how this would impact its IDEA MOE compliance.

11. Where can a district find the FINAL IDEA-B LEA MOE Compliance Report?

Using the [TEAL](#) application, in GFFC Reports select report title **IDEA-B LEA MOE Compliance Review**.

12. What is the consequence for an LEA that is noncompliant with IDEA-B LEA MOE, i.e., failing all four tests, even after accounting for allowable exceptions and/or PEIMS errors?

The LEA will be referred to the Department of Grant Compliance and Administration’s Federal Compliance Officer and may be required to submit a refund from nonfederal sources.