

<b>DATE:</b>	March 27, 2025
<b>SUBJECT:</b>	Release of School Year 2023-2024 (Fiscal Year 2024) Preliminary Compliance Reviews for IDEA-B LEA MOE
<b>CATEGORY:</b>	Funding Implications and Upcoming Deadline
<b>NEXT STEPS:</b>	Prepare data and documentation to submit to TEA, if applicable, by April 11, 2025

TEA has calculated the school year 2023–2024 (fiscal year 2024) preliminary compliance reviews for Individuals with Disabilities Education Act, Part B (IDEA-B) local educational agency (LEA) maintenance of effort (MOE). Please use the following steps to find your school system’s preliminary review in the GFFC Reports and Data Collections secure application:

1. Log on to TEA Login ([TEAL](#)).
2. Select “GFFC Reports and Data Collections.”
3. Select your school system’s name or county-district number (CDN).
4. From the Report Title drop-down menu, select “IDEA-B LEA MOE Compliance Review.”
5. From the School Year drop-down menu, select “2023–2024.”

TEA has also released the 2023–2024 Exceptions/Adjustment Workbook, which is available in the GFFC Reports and Data Collections secure application and on the [IDEA-B LEA MOE page](#) of the TEA website. School systems must use the workbook if they choose to respond to TEA.

## LEA Review of TEA’s Preliminary IDEA-B LEA MOE Compliance Review

As described in the “[To the Administrator Addressed](#)” (TAA) letter dated March 6, 2025, school systems should review their preliminary compliance review and compare it to their own internal MOE calculations. TEA has published a calculation tool on the [IDEA-B LEA MOE page](#) of the TEA website so school systems can make these calculations.

## LEA Response

Once your school system has made its comparison, select one of the following four options for response:

- Option 1: Accept TEA’s results.
- Option 2: Respond to TEA by submitting exceptions and/or voluntary reduction.
- Option 3: Respond to TEA by requesting a recalculation.
- Option 4: Respond to TEA by submitting an alternate local calculation methodology.

Details about these options and step-by-step instructions are given in this [attachment](#). Please note that Option 1 requires no further action on your part, while the remaining three options require you to submit documentation to and/or communicate with TEA **by April 11, 2025**.

## Do Not Remit Refunds

If the preliminary compliance review shows that your school system is not in compliance with the IDEA-B LEA MOE requirement, your school system may owe a refund to TEA. TEA will notify your school

system in the *final* compliance review if your school system owes a refund and provide additional instructions at that time. Please **do not remit refunds** to TEA based on the *preliminary* compliance review.

## **Training Opportunities**

As noted in the TAA dated March 6, 2025, TEA's Federal Fiscal Compliance and Reporting Division will provide an online training via Zoom for school systems interested in learning more about the IDEA-B LEA MOE requirement, calculation, and exceptions process.

The webinar is scheduled on Tuesday, April 1, 2025, from 11:00 a.m. – 12:00 p.m. school systems can register for the Zoom training by visiting this link: [Webinar Registration - Zoom](#)

An office hours session is scheduled on Tuesday, April 8, 2025, from 1:00–2:00 p.m. School systems can register for the office hours by visiting this link: [Office Hours Registration - Zoom](#)

## **Resources**

Please refer to the [IDEA-B LEA MOE page](#) of the TEA website for further information and additional resources regarding IDEA-B LEA MOE.

## **For Further Information and Support**

For any questions regarding the IDEA-B LEA MOE compliance review process, please contact the Federal Fiscal Compliance and Reporting Division by email at [compliance@tea.texas.gov](mailto:compliance@tea.texas.gov).