

IDEA-B LEA Maintenance of Effort Frequently Asked Questions

1. What is IDEA-B LEA MOE?

Maintenance of Effort (MOE) LEA MOE Calculation Tool? Agencies (LEAs) to BB9.FBI Ash-4 (ain) 62 (I ag) 0.5
[IDEA-B LEA MOE Webpage](#) un

der 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

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

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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.

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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.