



To the Administrator Addressed



To help LEAs ensure they are prepared to respond within the required ten business days, **TEA encourages LEAs to begin reviewing and compiling any documentation planned to be submitted to TEA** when the Exceptions/Adjustments Workbook becomes available.

Allowable Federal Statutory Exceptions

The following federal statutory exceptions and/or adjustments to fiscal effort considerations are allowable:

- ◁ The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel
- ◁ A decrease in the enrollment of children with disabilities
- ◁ The termination of the obligation of the agency, consistent with IDEA-B, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by TEA, because the child has left the jurisdiction of the LEA; has reached the age at which the obligation of the LEA to provide FAPE to the child has terminated; or no longer needs the program of special education
 - *An exceptionally costly program to a particular child with a disability is a program with a cost greater than **\$10,163***
- ◁ The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities
- ◁ The assumption of cost by the high cost fund operated by TEA under Title 34 of the Code of Federal Regulations (CFR) §300.704(c)
- ◁ The adjustment to fiscal effort provision under 34 CFR §300.205

For more detailed information on allowable exceptions and considerations, please refer to the IDEA-B LEA MOE Guidance Handbook, posted on the [IDEA-B LEA MOE](#) page of the TEA website.

Revised IDEA-B LEA MOE Calculation Tool Now Available

Also on the [IDEA-B LEA MOE](#) page of the TEA website, TEA has posted the updated IDEA-B LEA MOE Calculation Tools and [Data Sources document](#) for the 2019–2020 cycle. LEAs should use this revised/updated calculation tool to perform their own internal calculations to compare with TEA’s preliminary reviews and to ensure that results match.

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

For any questions regarding the IDEA-B LEA MOE compliance review process, please email the Federal Fiscal Compliance and Reporting Division at compliance@tea.texas.gov.