

IDEA-B LEA MOE

Federal Fiscal Compliance and Reporting Texas Education Agency (TEA)

March 2019



Topics

- ▶ **Compliance Review Process**
- ▶ **LEA Submission Process**
- ▶ **Data Sources**
- ▶ **Contact and Resource Information**



Compliance Review Process

- ▶ Planning TTAA posted on 3/7/19
- ▶ Preliminary Compliance Reviews expected to be posted in GFFC Reports in early April and announced via TTAA



Compliance Review Process

- ▶ LEAs review TEA's *preliminary* IDEA-B LEA MOE results
- ▶ Determine if submitting Exceptions Workbook



Compliance Review Process

- ▶ LEA submission of allowable federal statutory exceptions
 - Quick turnaround: 5 days
 - Submit via Exceptions Workbook with documentation to GFFC Reports



Compliance Review Process

- ▶ Exceptions/adjustments submission process the same as last year.
- ▶ New exceptionally costly threshold: \$9759 (2016-2017 SPPE).
- ▶ LEAs should be gathering data and documentation now.



Legal Basis for Reducing MOE

- ▶ 34 CFR § 300.204 – Exceptions
 - Voluntary departure of personnel
 - Decrease in enrollment
 - Termination of an exceptionally costly program
 - Termination of costly long-term purchases
 - Assumption of cost by the federal high cost fund grant (Fund 226)

- ▶ § 300.205 – Adjustment to Fiscal Effort
 - MOE Voluntary Reduction



Submitting Exceptions/Adjustment

Submit to **GFFC Reports and Data Collections** *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.



Streamline Exceptions Documentation

- ▶ Gather all pertinent, targeted documentation for all exceptions, create one packet, submit once
- ▶ Do not send pages and pages of line items that we do not need – send only the totals, bottom-line numbers to support your amounts
- ▶ Highlight, underline, or mark the specific amounts that correspond to amounts listed in Exceptions Workbook
- ▶ Pay attention to only fund 199/420, PICs 23/33 – be careful to **not** include federally-funded amounts



Submitting Significant PEIMS Errors

1. Send e-mail to **the Compliance Mailbox.**
2. Submit to **GFFC Reports and Data Collections** *all* of the following:
 - ▶ Completed IDEA-B MOE calculation tool, signed by LEA's external auditor,
 - ▶ Detailed schedule prepared and signed by LEA's external auditor which includes both erroneous and corrected PEIMS data.



Significant PEIMS Errors (continued)

Submit to GFFC Reports:

- ▶ Supporting documentation for the corrected data,
- ▶ Description of how the error occurred and the administrative procedures taken to ensure such PEIMS data errors do not reoccur.



Significant PEIMS Errors (continued)

- ▶ Corrected PEIMS data should be provided to TEA in the appropriate PEIMS format in Excel to be used in lieu of the original PEIMS data.
- ▶ **This schedule will not be modified by TEA. It will be used exactly as provided.**



Data Sources Used in Calculation

Special Education Child Counts:

- ▶ PDM1-121-003 – TSDS PEIMS Special Education Students by Grade and Instructional Setting and Funding Type: LEA-level Data; Campuses: All; 2017-2018 Fall Collection, Accepted Submission (use the Total number indicated on the IDEA-B line, **not** the Grade Total line).



Data Sources Used in Calculation

PEIMS Reports of Expenditures:

- ▶ PDM2-101-002 – TSDS PEIMS Actual Compliance Report; LEA-level Data/Unallocated Funds Only; Campuses: All; 2018–2019 Mid Year Collection, 1st Submission: Fiscal Year 2018 (for the 2017–2018 school year) – PICS 23 and 33



Data Sources Used in Calculation

PEIMS Reports of Expenditures (cont.):

- ▶ SSAs also report: PDM2-100-015 – TSDS PEIMS Actual SSA Financial Summary by Fund & SSA Type; LEA-level data (expenditures paid on behalf of the LEA reported by the fiscal agent via the 033 record, Fund Code 437, Type 11)



Data Sources Used in Calculation

SHARS and SOF data:

- ▶ 2017-2018 SHARS Reimbursement Survey data submitted to TEA in late 2018 or early 2019
- ▶ 2017-2018 Summary of Finance (SOF), first "Near Final" payment cycle report, LPE column – lines 29, 38, 39

(Note: Data sources summarized in a handout posted on the IDEA-B LEA MOE webpage.)



Compliance Review Process

- ▶ For an LEA that submits federal exceptions, voluntary MOE reduction, and state reconsideration during the *preliminary* results process, TEA reviews and validates LEA responses with supporting documentation to be considered in the final results.
- ▶ TEA will issue a TTAA notification of **final** IDEA-B LEA MOE Compliance results and availability of the final report in GFFC Reports and Data Collections.



Compliance Review Process

- ▶ Final Compliance Reviews
 - After TEA review of submitted exceptions/adjustments
 - Goal for release: June 2019



Contact and Resource Information

- ▶ Federal Fiscal Compliance and Reporting
 - compliance@tea.texas.gov
 - (512) 463-9127

- ▶ IDEA-B LEA Maintenance of Effort page of TEA website
 - IDEA-B LEA MOE Guidance Handbook
 - IDEA-B LEA MOE Calculation Tool and Instructions
 - Data Sources document
 - Federal guidance



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