MOE Matters: Mastering IDEAB Compliance

Dr. Alexis Gutierrez, ESC-20

Introduction

ESC★20
Serving the Educational Community

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Resources

TEA
Texas Education Agency

IDEA-B LEA
MAINTENANCE OF EFFORT
GUIDANCE HANDBOOK

IDEA-B LEA Maintenance of Effort

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).

There are other fiscal requirements related to MOE that you should consider before you budget funds for services to students with disabilities. These requirements include coordinated early intervening services (CEIS), excess cost, and voluntary reduction (when available). Information on these requirements is available in the resources listed below.

Contact Information

Federal Fiscal Compliance and Reporting Division

(512) 463-9127 (phone)

compliance@tea.texas.gov (email)

TEA Guidance

Last Compliant Year Information (to be entered by LEA)
Page 2

Original Required Level of Effort	Last Compliant School Year	Special Education Student Count - Last Compliant School Year	Amount of Cumulative Exceptions/Adjustments, Intervening Years
	Select from pull-down list		
	Select from pull-down list		
	Select from pull-down list		
	Select from pull-down list		
Enter your LEA's expenditure and per-capita expenditure amounts from the last compliant school year for each test method.	Select from the pull-down list the last compliant school year for each test method.	Enter the student count for the last compliant school year.	If the last compliant school year is not 2020-2021, enter the amount of cumulative exceptions and/or adjustment to fiscal effort that the LEA submitted in the intervening years that were validated by TEA but did not bring the LEA into compliance for a test method.

Compliance Review School Year Information (to be entered by LEA)
Page 3

0

Fcn Code	Function Code Name	PIC 23	PIC 33	PIC 43	Totals
11	Instruction	$ -	$ -	$ -	$ -
12	Instructional Resources and Media Services	$ -	$ -	$ -	$ -
13	Curriculum and Instructional Staff Development	$ -	$ -	$ -	$ -
21	Instructional Leadership	$ -	$ -	$ -	$ -
23	School Leadership	$ -	$ -	$ -	$ -
31	Guidance and Counseling Service	$ -	$ -	$ -	$ -
32	Social Work Services	$ -	$ -	$ -	$ -
33	Health Services	$ -	$ -	$ -	$ -
34	Student (Pupil) Transportation	$ -	$ -	$ -	$ -
36	Cocurricular/Extracurricular Activities	$ -	$ -	$ -	$ -
41	General Administration	$ -	$ -	$ -	$ -
51	Plant Maintenance and Operations	$ -	$ -	$ -	$ -
53	Data Processing Services	$ -	$ -	$ -	$ -
71	Debt Service (Include ONLY Object Code 6512 and 6522)	$ -	$ -	$ -	$ -
	SSA expenditures paid on behalf of member LEA	$ -	$ -	$ -	$ -
	Subtotal of State and Local Expenditures	$ -	$ -	$ -	$ -
	SHARS reimbursement expended in special education *(enter as a positive number)*	$ -	$ -	$ -	$ -
	Total State and Local Expenditures	$ -	$ -	$ -	$ -

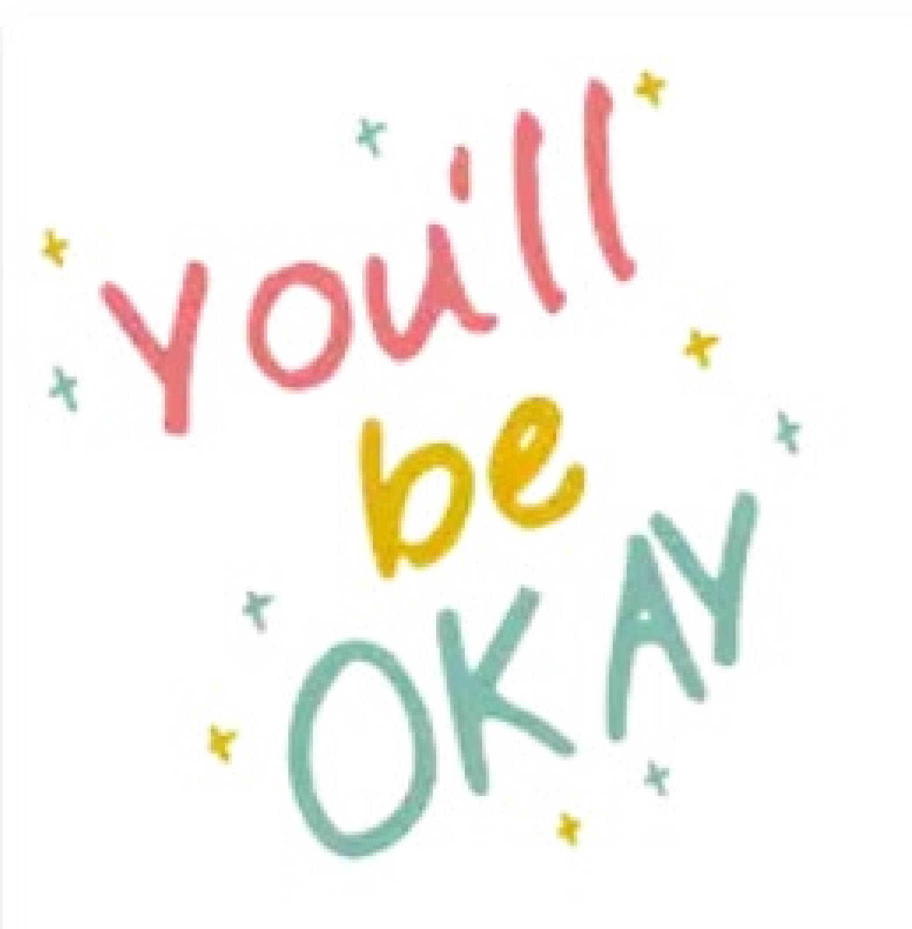
Summary of Finance (SOF), first "Near Final" payment cycle report		LPE column of SOF
Line 21 of SOF	Special Education Adjusted Allotment	$ -
Line 40 of SOF	Total Cost of Tier I	$ -
Line 41 of SOF	Less Local Fund Assignment *(enter a positive number)*	$ -
	Tier I Local Share (imputed)	$0
	Tier I State Share (imputed)	$0
	%Local	**0.00%**
	%State *(for information only)*	0.00%

Agenda

- Maintenance of Effort Overview
- Quick Review of the Calculation Tool
- Exceptions

Feeling like this?


IT'LL BE ALRIGHT!


You'll be OKAY

What is MOE?

What is Maintenance of Effort?

- 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**.

Note: If the LEA does not meet MOE, that district must refund to TEA the amount by which the district failed to meet compliance.

Methods for Determining Compliance (compliance standard)

There are four methods for determining whether an LEA has met the IDEA-B MOE requirement:

- **The total amount the LEA expended in local funds** must equal or exceed the amount it expended from that source for special education
- ****The total amount the LEA expended in state and local funds** must equal or exceed the amount it expended from those sources for special education**
- **The per-pupil amount the LEA expended in local funds** must equal or exceed the amount it expended per capita from that source for special education
- **The per-pupil amount the LEA expended in state and local funds** must equal or exceed the amount it expended per capita from those sources for special education

*Note: An LEA needs to pass **only one** of the four tests to be compliant.*

MOE Considerations

The amount of state and local funds calculated towards Maintenance of Effort are your general funds (199 or 420), inclusive of PIC codes 23, 33, and 43.

- Dyslexia PIC 43- Use once the student has been identified as dyslexic.
- Dyslexia PIC 37- Used for expenses associated with evaluating a child for Dyslexia.

Impact of SHARS

Including SHARS as part of your special education revenue can help bring down your increasing spending baseline.

MOE Considerations

- **MOE is based on prior year data-** ***for this next year's evaluation, we are looking at the 2025-2026 Fiscal Year.***
- ***MOE Compliance*** **focuses on expenditures,** ***not on revenue.***
- ***Compliance information compares*** **prior year data** ***to the*** **last compliant year.**

Determining Compliance

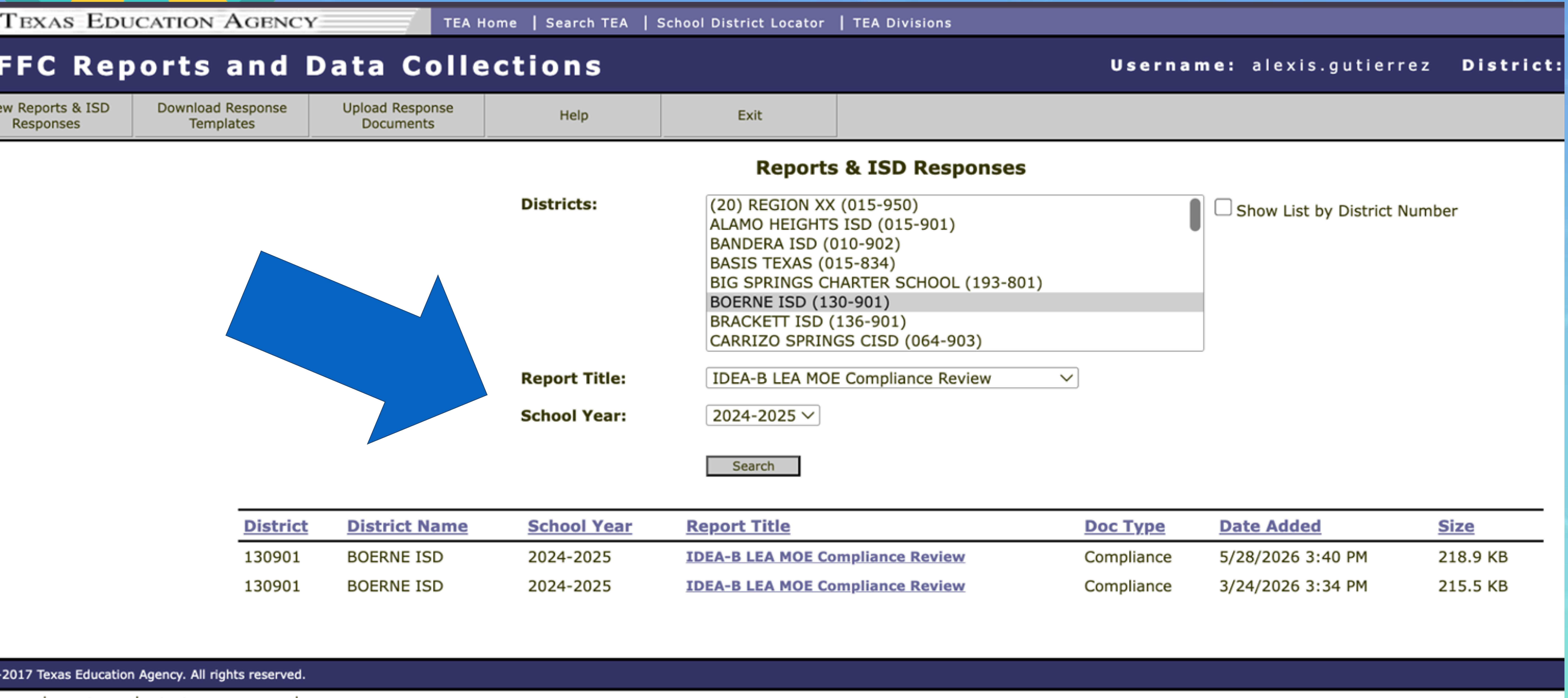
Districts can be proactive in determining MOE compliance.

Recommendation:

- Run calculations before closing books at the end of the fiscal year

This prevents a surprise when spring preliminary reports come out.

Where should I start?



SampleIDEAB LEA MOEDetermination- Effort Maintained

PRELIMINARY

IDEA-B LEA MOE Compliance Review
School Year (SY) 2014-2015
(Fiscal Year 2015)

SAMPLE

LEA Name: **ABC ISD** **CDN:** **123456** **Region:** **21** **Status:** **Compliant**

	Item Description	Test Methods: Test 1 Local Only	Test Methods: Test 2 State and Local	Test Methods: Test 3 Per-Capita Local Only	Test Methods: Test 4 Per-Capita S&L	Special Ed Student Population	Refund Due
(a)	Last compliant SY for test method	2013-2014	2013-2014	2013-2014	2013-2014		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	$349,239.00	$1,244,180.00	$2,749.91	$9,796.69		
(c)	**2014-2015 SY total expenditure and per-capita expenditure amounts**	**$351,450.00**	**$1,250,000.00**	**$2,749.91**	**$9,796.69**	**85**	
(d)	Preliminary deficiency amounts (only for failing results)						
(e)	Preliminary compliance result (Pass/Fail)	Pass	Pass	Pass	Pass		
(f)	Total exceptions and/or adjustment to fiscal effort validated by TEA						
(g)	Final deficiency amounts (only for failing results)						
(h)	**Final compliance result (Pass/Fail)**						**$0.00**

SampleIDEAB LEA MOEDetermination-Failedto Meet

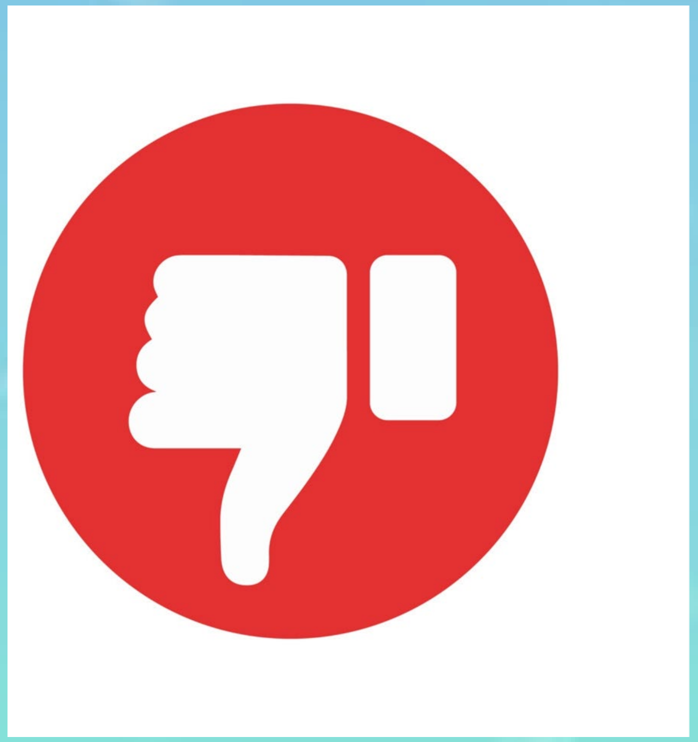
PRELIMINARY

IDEA-B LEA MOE Compliance Review
School Year (SY) 2014-2015
(Fiscal Year 2015)

SAMPLE

LEA Name: **ABC ISD** **CDN:** **123456** **Region:** **21** **Status:** **Compliant**

	Item Description	Test Methods: Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L	Special Ed Student Population	Refund Due
(a)	Last compliant SY for test method	2013-2014	2013-2014	2013-2014	2013-2014		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	$349,239.00	$1,244,180.00	$2,749.91	$9,796.69		
(c)	**2014-2015 SY total expenditure and per-capita expenditure amounts**	**$351,450.00**	**$1,250,000.00**	**$2,749.91**	**$9,796.69**	**85**	
(d)	Preliminary deficiency amounts (only for failing results)						
(e)	Preliminary compliance result (Pass/Fail)	Pass	Pass	Pass	Pass		
(f)	Total exceptions and/or adjustment to fiscal effort validated by TEA						
(g)	Final deficiency amounts (only for failing results)						
(h)	**Final compliance result (Pass/Fail)**						**$0.00**



SampleIDEAB LEA MOE Determination- Impact of Exceptions

FINAL

IDEA-B LEA MOE Compliance Review
School Year (SY) 2014-2015
(Fiscal Year 2015)

SAMPLE

Non-Compliant - Submit Exceptions/Adjustments

LEA Name: **DEF ISD** **CDN:** **654321** **Region:** **00** **Status:** **Compliant**

	Item Description	Test Methods				Special Ed Student Population	Refund Due
		Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L		
(a)	Last compliant SY for test method	2013-2014	2013-2014	2013-2014	2013-2014		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	$863,708.53	$1,408,300.00	$5,332.00	$8,693.00		
(c)	**2014-2015 SY total expenditure and per-capita expenditure amounts**	**$847,040.09**	**$1,398,268.38**	**$5,229.00**	**$8,631.00**	**162**	
(d)	Preliminary deficiency amounts (only for failing results)	($16,668.44)	($10,031.62)	($16,686.00)	($10,044.00)		
(e)	Preliminary compliance result (Pass/Fail)	Fail	Fail	Fail	Fail		
(f)	Total exceptions and/or adjustment to fiscal effort validated by TEA	$12,000.00	$12,000.00	$12,000.00	$12,000.00		
(g)	Final deficiency amounts (only for failing results)	$4,668.44		$4,686.00			
(h)	**Final compliance result (Pass/Fail)**	**Fail**	**Pass**	**Fail**	**Pass**		**$4,668.44**

Sample Region20 Report

FINAL
IDEA-B LEA MOE Compliance Review
School Year (SY) 2023-2024
(Fiscal Year 2024)

[redacted] **CDN: 130901** **Region: 20** **Status: Compliant**

	Item Description	**Test Methods**				**Special Ed Student Population**	**Refund Due***
		Test 1 Local Only	**Test 2 State and Local**	**Test 3 Per-Capita Local Only**	**Test 4 Per-Capita S&L**		
(A)	Last compliant SY for test method	2022-2023	2022-2023	2015-2016	2015-2016		
(B)	Last compliant SY total expenditure and per-capita expenditure amounts	$11,347,983.00	$11,347,983.00	$10,193.05	$10,193.05		
(C)	Last compliant SY special education student count			564	564		
(D)	**2023-2024 SY total expenditure and per-capita expenditure amounts**	**$11,214,639.49**	**$13,045,600.00**	**$6,343.12**	**$7,378.73**	**1,768**	
(E)	Variance (negative only)	($133,343.51)		($6,806,678.56)	($4,975,718.04)		
(F)	Intervening Years-total exceptions and/or adjustments to fiscal effort validated by TEA	$0.00	$0.00	$1,109,489.37	$1,109,489.37		
(G)	Preliminary deficiency amounts (only for failing results)	($133,343.51)		($5,697,189.18)	($3,866,228.67)		
(H)	Preliminary compliance result (Pass/Fail)	Fail	Pass	Fail	Fail		
(I)	Current Year-total exceptions and/or adjustments to fiscal effort validated by TEA	$273,888.87	$273,888.87	$858,573.62	$858,573.62		
(J)	Final deficiency amounts (only for failing results)			($4,838,615.56)	($3,007,655.05)		
(K)	**Final compliance result (Pass/Fail)**	**Pass**	**Pass**	**Fail**	**Fail**		**$0.00**

NOTE:

A. LEA MOE for Eligibility

Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.

	Description	Expenditure
1.	a) Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.	$13,045,600
	b) ☑ The LEA verifies that the data provided on line 1a is from page 2 of the fiscal year 2024 (school year 2023-2024) IDEA-B LEA MOE final compliance review.	
2.	Budget for special education for 2025-2026	$14,414,810

		Budgeted Reduction Amount
3.	If the LEA's budget does not equal or exceed the amount expended in the most recent prior year in which complete expenditure data are available, due to federally allowable exceptions or state reconsiderations, provide a specific justification including the amount of reduction. The amount of the reduction plus the budget amount must equal or exceed amount of expenditures. Note that this is used for grant eligibility purposes only and not final compliance determinations. All applicable federal exceptions and state reconsiderations will be reviewed and approved or rejected during the IDEA-B MOE compliance determination process.	
	a) ☐ The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.	
	b) ☐ A decrease in the enrollment of children with disabilities.	
	c) ☐ The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child- • Has left the jurisdiction of the agency. • Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated. • No longer needs the program of special education.	
	d) ☐ The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.	
	e) ☐ The assumption of cost by the high cost fund operated by the SEA under 34 CFR 300.704(c).	
	f) ☐ Adjustment to Fiscal Effort (MOE Voluntary Reduction).	

4. **Assurance of Eligibility** Check the appropriate selection below:

- ◉ The LEA assures it used the state and local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance, and has budgeted at least the same amount of state and local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.
- ○ The LEA assures it used the local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance, and has budgeted at least the same amount of local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.

B. MOE Voluntary Reduction (Adjustment to Local Fiscal Efforts)

		MOE Voluntary Reduction Amount
1.	Indicate whether or not LEA is reducing MOE for 2025-2026: ◉ I did not meet the eligibility criteria to voluntarily reduce MOE for 2025-2026. ○ I was eligible to voluntarily reduce MOE for 2025-2026 but did not exercise this option. ○ I was eligible to voluntarily reduce MOE for 2025-2026 and exercised this option.	

Timeline

- March-TAA posted early in the month
- Late March- Preliminary Compliance Reports available in GFFC Reports
- 10 Days after Preliminary Compliance reports- for LEAs to submit exceptions (to GFFC)
- April & May- TEA Review
- End of May- Final Compliance Reviews posted in GFFC

Data Sources to be used in MOE Compliance Review Calculation

Data Sources to be used in the 2024–2025 Individuals with Disabilities Act, Part B (IDEA-B LEA) Maintenance of Effort (MOE) Compliance Review calculation:

In the IDEA-B LEA MOE calculation, TEA uses **certified Texas Student Data System (TSDS) financial data** as indicated below. For school systems that are members of Shared Services Arrangements (SSAs), the total expenditure amount also includes the expenditures paid on your school system's behalf by the SSA fiscal agent (noted below in the second bullet under "TSDS Mid-Year Collection reports of expenditures").

To monitor compliance, your school system may want to complete the IDEA-B LEA MOE Calculation Tool (found on the [IDEA-B LEA MOE webpage)](), using the data sources below. Remember that for the 2024–2025 compliance review, previous-year comparison data is obtained from page 2 of your **2023–2024** final IDEA-B LEA MOE Compliance Review report.

Ensure that all the following reports are used to complete your IDEA-B LEA MOE Calculation tool for data related to 2024–2025:

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; 2024–2025 Fall Collection, Accepted Submission (use the Total number indicated on the IDEA-B line (**not** the Grade Total line)

TSDS Mid-Year Collection reports of expenditures:

- PDM2-101-002 – TSDS PEIMS Actual Compliance Report; LEA-level Data/Unallocated Funds Only; Campuses: All; 2025–2026 Mid-Year Collection, 1st Submission: Fiscal Year 2025 (for the 2024–2025 school year) – PICS 23, 33, and 43
- 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 school system reported by the fiscal agent via PEIMS data, formerly the 033 record, Fund Code 437, Type 11)

Special Education Fiscal Compliance Survey data:

- 2024–2025 SHARS reimbursement data submitted to TEA in the fall of 2025

Summary of Finance (SOF) Reports:

SSAs- Determining Expenditures

- Includes the 033 PEIMS record of the SSA fiscal agent which shows what the SSA spent on behalf of member districts from its 437 budget

- That 437 budget reflects the total payments from Member Districts from their 199 accounts as the primary revenue

SHARS Survey Requirement

If your LEA received IDEA-B grant funding in the 2025-2026 school year, you were required to complete and submit the <u>SHARS Reimbursement Survey</u> in October 2026. For help completing the survey, refer to the <u>SHARS Reimbursement Survey Instructions</u>.

This requirement applies to all LEAs that receive 2025-2026, IDEA-B funding, regardless of whether they received SHARS reimbursements.

MOE- SHARS Example

		Test Methods					
	Item Description	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L	Special Ed Student Population	Refund Due*
(a)	Last compliant SY for test method	2020-2021	2020-2021	2020-2021	2018-2019		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	$656,919.49	$696,457.00	$7,638.60	$9,284.80		
(c)	Last compliant SY special education student count			86	69		
(d)	**2021-2022 SY total expenditure and per-capita expenditure amounts**	**$858,078.00**	**$858,078.00**	**$10,593.56**	**$10,593.56**	**81**	
(e)	Variance (negative only)						
(f)	Intervening Years-total exceptions and/or adjustments to fiscal effort validated by TEA	$0.00	$0.00	$0.00	$0.00		
(g)	Preliminary deficiency amounts (only for failing results)						
(h)	Preliminary compliance result (Pass/Fail)	Pass	Pass	Pass	Pass		
(i)	Current Year-total exceptions and/or adjustments to fiscal effort validated by TEA						
(j)	Final deficiency amounts (only for failing results)						
(k)	**Final compliance result (Pass/Fail)**						**$0.00**

Fantastic ISD had $858,078 in expenditures for 199 PIC 23, 33, and 43 at the close of the 25-26 school year.

In October 2026, they will report $58,000 of SHARS revenue spent on Special Education.

$858,078

-$ 58,000

$800,078 Applicable Expenditures for 25-26

SHARS Survey Sample

Amounts reported for SHARS option 3 will be deducted from the LEA's state and local total expenditures.

SHARS Reimbursement -- Select the one option below that applies to your LEA:

- ◯ **Option 1:** The LEA did not participate in the SHARS Medicaid program and thus did not receive any SHARS Medicaid reimbursements to expend again in state and local expenditures for special education services in 2023-2024.
- ◯ **Option 2:** The LEA received SHARS Medicaid reimbursements but did not expend any of the reimbursements in state and local expenditures for special education services in 2023-2024.
- ◯ **Option 3:** The LEA received SHARS Medicaid reimbursements and made subsequent expenditures with the reimbursements in state and local expenditures for special education services in 2023-2024.

  If option 3 applies to you, you must report the total amount of 2023-2024 expenditures associated with SHARS reimbursements expended again for special education services in the box below.

  Total amount of Subsequent Expenditures (enter numbers only, e.g. enter 1000 for $1000):

MOE Options

- Option 1: Accept Results
- Option 2: Submit Allowable Exceptions (by April deadline)
- Option 3: Request a Recalculation
- Option 4: Submit an Alternate Local Methodology

PEIMS Corrections

Reasons to request a PEIMS correction:

- Legitimate special education expenditures were not coded appropriately to PIC 23/33/43
- LEA incorrectly coded dyslexia expenses (37 vs. 43)
- Information incorrectly reported by an SSA Fiscal Agent

The Calculation Tool

Calculation Tool

Two different tools

- One for use by ISDs, the other for Charter schools
- Difference in the way local expenditures are collected and calculated

Summary Calculation
Page 1

0							Enter CDN
		Enter Compliance Review School Year					
Fcn Code	Function Code Name	Original Required Level of Effort (Actual expenditure & per-capita amounts from last compliant school year for test method. **Populated from page 2 data entry.**)	Actual Level of Effort (Actual expenditure & per-capita amounts for compliance review school year. **Populated from page 3 data entry.**)	Variance (negative amounts only) (Difference between Original Required Level of Effort and Actual Level of Effort)	Amount of Cumulative Exceptions/Adjustments Intervening Years (Populated from page 2 data entry.)	Deficiency	Test Result
11	Instruction		$ -				
12	Instructional Resources and Media Services		$ -				
13	Curriculum and Instructional Staff Development		$ -				
21	Instructional Leadership		$ -				
23	School Leadership		$ -				
31	Guidance and Counseling Service		$ -				
32	Social Work Services		$ -				
33	Health Services		$ -				
34	Student (Pupil) Transportation		$ -				
36	Cocurricular/Extracurricular Activities		$ -				
41	General Administration		$ -				
51	Plant Maintenance and Operations		$ -				
53	Data Processing Services		$ -				
71	Debt Service (Include ONLY Object Code 6512 and 6522)		$ -				
	SSA expenditures paid on behalf of member LEA		$ -				
	Subtotal of State and Local Expenditures		$ -				
	less SHARS reimbursement expended in special education		$ -				
Test 2	**State and Local Expenditures (Test 2)**	$ -	$ -	$ -	$ -	$ -	
	Special Education Student Count - Compliance Review Year						
Test 4	**Per-Capita State and Local (Test 4)**	$ -	$ -	$ -	$ -	$ -	
Test 1	**Local Only Expenditures (Test 1)**	$ -	$ -	$ -	$ -	$ -	
Test 3	**Per-Capita Local Only (Test 3)**	$ -	$ -	$ -	$ -	$ -	
	Potential Refund (smallest deficiency of all four tests)			$ -			
	Preliminary Status:						

Calculation Tool

- Pull your data
- Determine compliance for 25-26 and prepare for 26-27
- Determine whether you will need to submit any exceptions
  - If so, have the documentation ready to submit by April deadline
  - Keep an eye out for TEA's 25-26 list of those eligible for IDEA-B LEA MOE Voluntary Reduction

Exceptions

Exceptions

- **Voluntary Departure**
- **Decrease in Enrollment**
- **Exceptionally Costly Program**
- **Long-Term Purchase**
- **High-Cost Grant**

Note: Filing a federal exception can help an LEA reduce its MOE requirement!

The Exceptions Workbook

IDEA-B LEA MOE CERTIFICATION

Federal Statutory Exceptions and/or Adjustment to Fiscal Effort
2024-2025 IDEA-B LEA MOE Compliance Review

SUPERINTENDENT CERTIFICATION

This is to certify the completed federal statutory exceptions and/or adjustment to fiscal effort included in this packet submitted herewith to the best of my knowledge and belief:

(1) Are allowable in accordance with the requirements of 34 CFR 300.203-300.205; and 34 CFR 300.64, as applicable.

(2) All records and documentation supporting the federal statutory exceptions and/or adjustment to fiscal effort will be retained for a period of seven years after the last day of the fiscal year or date of final compliance review, whichever is later, to which the exceptions and/or adjustment to fiscal effort apply.

I declare that the amounts for exceptions and/or adjustment to fiscal effort claimed within the IDEA-B LEA MOE Exceptions Workbook are complete and accurate and supported by documentation. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise.

LEA Name:

CDN:

Name of Authorized Official:

Title:

Signature:

Date Signed:

Contact Information

Preparer's Name:

Title:

Phone:

E-mail:

Note: The shaded areas are for the LEA to enter information. The signature line cannot be entered in as the form is required to be printed, signed, scanned, and uploaded into the TEASE application in GFFC Reports as part of the LEA's complete response which must include all of the following: 1) a signed IDEA-B LEA MOE Certification, 2) a completed IDEA-B LEA MOE Exceptions Workbook, and 3) the supporting

Instructions | Certification | Checklist | Voluntary Departure | Decrease in Enrollment | Exceptionally Costly Program | Long-Te

Thank you!