



Grant Title	IDEA B Formula-ARP		
NOGA ID	225350021088075350		
Request #	1	Request Amount	\$1,872,856.81

The TEA has approved and processed a reimbursement totaling **\$1,872,856.81** upon reviewing the provided documentation. This amount is based on the total amounts allocated to each object class code and the associated evaluated transactions, detailed in the table below.

Object Class Code	Approved Budget Amounts	Reimbursement Requested	Reimbursable Costs
6100	\$ 989,403.00	\$ 1,544,928.49	\$ 1,544,928.49
6200	\$ 1,000,000.00	\$ 213,445.91	\$ 213,445.91
6300	\$ 1,000,000.00	\$ 114,482.41	\$ 114,482.41
6400	-	-	-
6600/15XX	-	-	-
Indirect Cost	-	-	-
Total	\$ 2,989,403.00	\$ 1,872,856.81	\$ 1,872,856.81

Throughout the review process, we have made the following observations and provided recommendations to address the findings:

Findings and Observations

Obs 1. IDEA Public Schools (IPS) did not use the correct fund code to account for its IDEA B Formula – American Rescue Plan (ARP) grant funds as required by the Financial Accountability System Resource Guide (FASRG). Specifically, the IPS utilized fund “224” as its fund code to account for (ARP) grant expenditures in its general ledger, instead of using the “284” as required in the FASRG.

Recommendation

IDEA Public Schools should ensure that correct fund codes are used as stated in FASRG when obligating and expending grant funds, especially when reporting data in the TEA Public Education Information Management System (PEIMS).

TEA considers this review closed. However, the records submitted by your organization remain subject to review by appropriate federal or state oversight entities. You will be notified in the event a follow up to the review is scheduled.