

Instructions

IDEA-B LEA MOE Exceptions Workbook

If TEA's preliminary results match the LEA's preliminary results but the LEA has allowable statutory exceptions and/or adjustment to fiscal effort it would like to submit for consideration in the final IDEA-B LEA MOE Compliance Review, the LEA must submit all of the following to GFFC Reports and Data Collections:

- IDEA-B LEA MOE Certification Form, signed by the superintendent
 - IDEA-B LEA MOE Exceptions Workbook
 - Supporting documentation to justify the amounts reported in in the IDEA-B LEA MOE Exceptions Workbook for each (o)-3.6-10.4 (/TT2 (a)-3.3 (A)<.TT2 (a)-)2. &c10.4 (/12.7 (o)-3.6 (nw)2. &c2.2 (f) (s) etc.).
2. **To assist TEA: annotate, highlight, and/or underline the amounts on your supporting documentation that match the amounts claimed on the exceptions tabs.**

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IDEA-B LEA MOE Exceptions Workbook

IDEA-B LEA MOE Checklist

Please read through the entire checklist to ensure all documents have been submitted. This will help us approve all exceptions quickly and easily.

IDEA-B LEA MOE Certification

1. Did you complete the certification tab of the Exceptions Workbook?
2. Did the certification get signed by the Superintendent?
3. Was the certification uploaded into GFFC Reports and Data Collections as a 2022-2023 IDEA-B LEA MOE Certification?

IDEA-B LEA MOE Exceptions Workbook

Workbook?

IDEA-B LEA MOE Supporting Documents

Are all supporting documents submitted in the GFFC Reports and Data Collections application under school year 2022-2023 as IDEA-B LEA MOE Support Documents?

Tab 1: Voluntary Departure or Departure for Just Cause of Special Education or Related Services Personnel Exceptions

1. Is the exception tab complete? (Employee names, begin and end dates, reason for departure, and salaries) reported?
3. Was documentation submitted that includes the employee name(s), begin and end dates in the appropriate year, and salaries that are coded to Fund Code: 199, 420 or 437 and PIC: 23,33, or 43?
4. Was a resignation letter or human resource documentation submitted for ALL employees who left the district?

Tab 2: Decrease in the Enrollment of Children with Disabilities Exception

obligation, and expenditures)

2. Was documentation included to support the expenditures reported on IDEA-B LEA MOE Exceptions Workbook? The amount being requested and on the documentation should match.
year 2021-2022?
4. Was documentation provided to show the decrease in enrollment of children with disabilities for the school year 2021-2022?

1. Are you eligible to claim this exception?
2. Is the exception tab complete? (Description of purchase, date of purchase, and expenditures)
3. Is documentation included to support the expenditures reported on the IDEA-B LEA MOE Exceptions Workbook and the documentation shows the expenditures are coded to Fund Code: 199 or 420, PIC 23, 33, or 43 during school year 2021-2022?
4. Is documentation included to show the same expenditures in 2022-2023 coded to Fund Code: 226?
for 2022-2023?

Tab 6: Voluntary Reduction/Adjustment to Fiscal Effort
1. Is the MOE Voluntary Reduction tab complete?
2. Did you check the list on our website to ensure your LEA is eligible to claim a voluntary reduction?

Yes/No

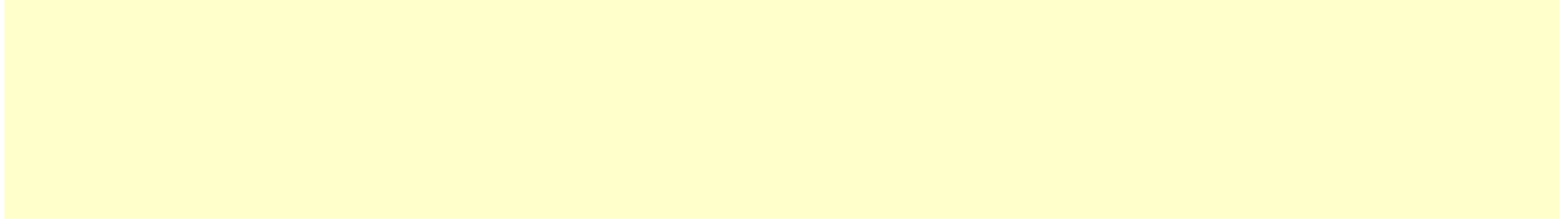
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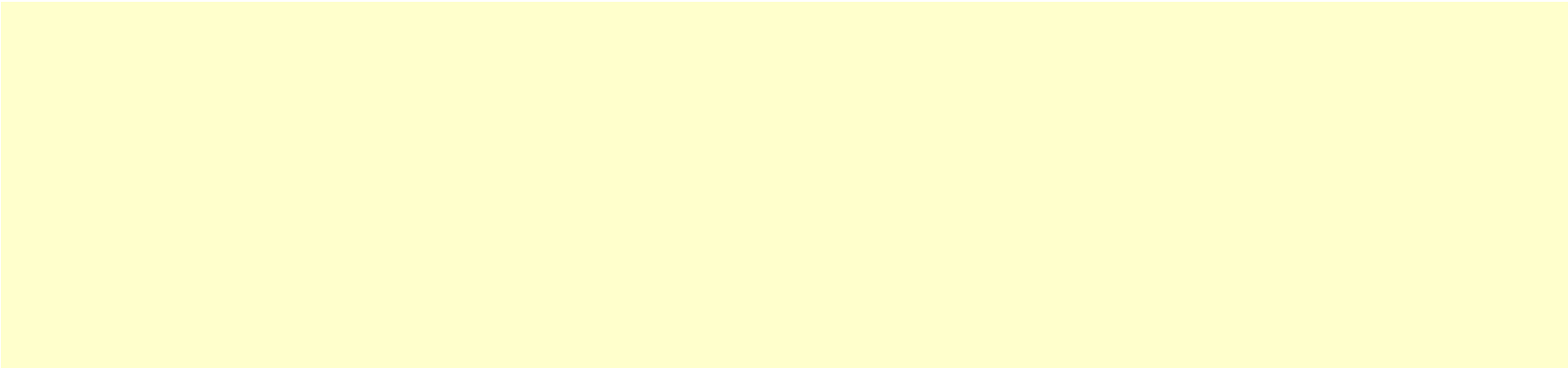
34 CFR 300.204(a) - Voluntary Departure or Departure for Just Cause of Special Education or Related Services Personnel

Voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel does not include contract non-renewal, reassignment, or staff lay-off due force (RIF). “Departure for just cause” refers to the labor language regarding misconduct of an employee, or some other event relevant to the employee, which justifies the immediate termination of the em contract.

Supporting Documentation Requirement: LEA must submit supporting documentation for validation purposes which includes both of the following: 1) Year-to-date payroll journal of listed employees, a Human Resources personnel record supporting basis of departure (resignation letter, retirement letter, personnel action form, etc.).

Employee Name - Departure	Reason for Departure (choose from drop-down menu)	Employment END DATE (MM/DD/YYYY)	2021-2022 State and Local Salary and Benefits \$\$ (Fund 199, 420, 437; PIC 23, 33, 43)	Employee Name - Replacement (if applicable)	Employment BEGIN DATE (MM/DD/YYYY)	2022-2023 State and Local Salary and Benefits \$\$ (Fund 199, 420, 437; PIC 23, 33, 43)	
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Departure SubTotal			\$ -	Replacement SubTotal			\$ -
						Total	\$ -





Student Name
(First, Middle, Last Name)

Date of Birth



34 CFR 300.204(d) - Termination of Costly Expenditures for Long-term Purchases

Only expenditures in class-object code 66xx are eligible. The LEA must have a capital outlay expenditure, such as the acquisition of equipment or construction of school facilities. Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000 or the LEA's established capitalization level, whichever is less. Capital expenditures, or capital outlay, means expenditures for the acquisition of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

Supporting Documentation Requirement: LEA must submit supporting documentation for validation purposes which may include general ledger, invoice, etc., or any other support documents that justify the amount attributed to termination of costly long-term purchase.

Description of Long-Term Purchase	Date of Purchase (MM/DD/YYYY)	2021-2022 Expenditures (Fund 199, 420, 437; PIC 23, 33,43)
Total \$		-

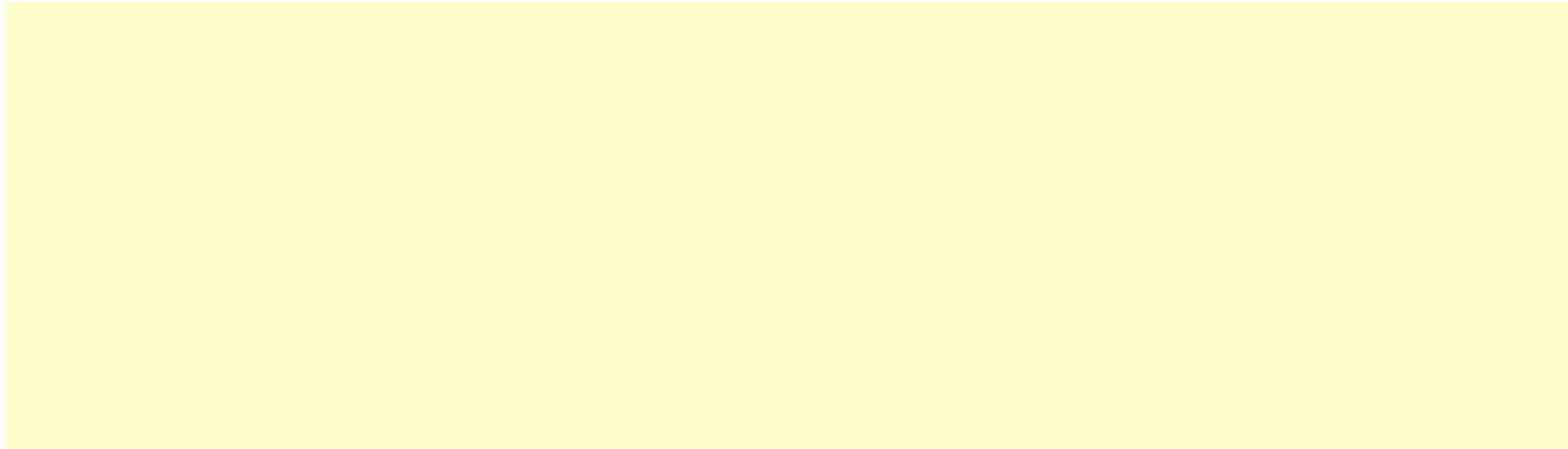
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34 CFR 300.204(e) - Assumption by High Cost Grant

This exception applies to expenditures for a particular student which were previously paid out of state and/or local funds (Fund codes 199, 420, 437) and which were assumed in the following year by the High Cost Grant (Fund 226).

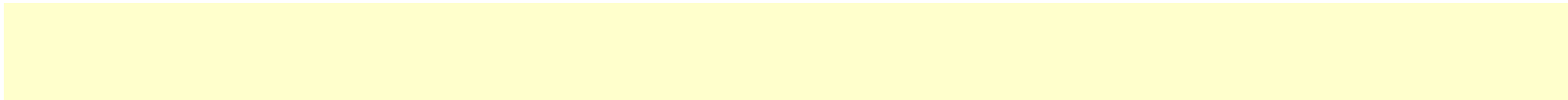
Supporting Documentation Requirement: LEA must submit supporting documentation for validation purposes which may include general ledger, year-to-date payroll journal/report, etc., or any other support documents that justify the amount attributed to assumption by High Cost Grant.

Description of State and Local Expenditures Assumed by High Cost Grant in 2022-2023	2021-2022 Expenditures (Fund 199, 420, 437; PIC 23, 33, 43)
	Total \$ -



2022-2023

\$	-
\$	-
\$	-



Actual Amounts for MOE Voluntary Reduction and CEIS Set-aside

