

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 of the allowable exceptions submitted

Certification

The second tab of the IDEA-B LEA MOE Exceptions Workbook is the IDEA-B LEA MOE Certification Form.

The certification must be signed by the school district's superintendent. Follow these steps:

1. Complete the certification form (including the preparer's contact information).
2. Print the certification tab.
3. Have the superintendent sign and date the printed page.
4. Scan the signed and dated page.
5. Upload via GFFC Reports and Data Collections to the "IDEA-B LEA MOE Certification" as instructed below under *Submission Requirements*.

Complete Applicable Tabs of IDEA-B LEA MOE Exceptions Workbook

The remaining tabs of the IDEA-B LEA MOE Exceptions Workbook are the allowable federal statutory exceptions and adjustment to fiscal effort (i.e., MOE Voluntary Reduction). The LEA completes each applicable tab for any of the exceptions and/or adjustment to fiscal effort taken by the LEA. Ensure to enter and save the LEA name and county-district-number on the "Certification" tab as it auto-populates the headings of the remaining tabs of the IDEA-B LEA MOE Exceptions Workbook. When complete, **upload the IDEA-B LEA MOE Exceptions Workbook as an excel file** (not pdf) via GFFC Reports and Data Collections to the "IDEA-B LEA MOE Exceptions Workbook" as instructed below under *Submission Requirements*.

Supporting Documentation

Gather all of the applicable supporting documentation to justify the amounts claimed in the IDEA-B LEA MOE Exceptions Workbook. Refer to the "Supporting Documentation Requirement" row of the applicable tab or review guidance in the IDEA-B LEA Maintenance of Effort (MOE) Guidance Handbook. Once the LEA has gathered all of the required documentation, follow these steps:

1. Place the supporting documentation in the order of the exceptions claimed by your LEA (i.e., documentation for Voluntary Departure, then documentation for Decrease in Enrollment, 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.**

Instructions

IDEA-B LEA MOE Exceptions Workbook

3. Scan all of the supporting documentation at one time (as one complete packet).
4. Upload via GFFC Reports and Data Collections to the "IDEA-B LEA MOE Support Documents" as instructed below under *Submission Requirements*.

Submission Requirements

Follow these steps to submit the LEA's signed IDEA-B LEA MOE Certification Form, IDEA-B LEA MOE Exceptions Workbook, and supporting documentation to GFFC Reports and Data Collections for consideration in the final IDEA-B LEA MOE Compliance Review:

1. Log on to the TEA secure environment, TEA Login (TEAL).
2. Select "GFFC Reports and Data Collections."
3. Select "Upload Response Documents."
4. Select the applicable response document title from the pull-down menu:
 - IDEA-B LEA MOE Certification
 - IDEA-B LEA MOE Exceptions Workbook
 - IDEA-B LEA MOE Support Documents
5. Select the "**2024–2025**" school year.
6. Select Response Doc type "Response Document."
7. Select "Upload Document." **Note: Upload the IDEA-B LEA MOE Exceptions Workbook as an excel file (not pdf).**
8. ***Important: Repeat steps 4–7 to upload each of the three required documents.***

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 documentation of amounts claimed in 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 print and complete the certification tab of the Exceptions Workbook?
2. Was the certification signed by the Superintendent?
3. Was the certification uploaded into GFFC Reports and Data Collections as a 2024-2025 IDEA-B LEA MOE Certification?

IDEA-B LEA MOE Exceptions Workbook

Workbook?

IDEA-B LEA MOE Supporting Documents

1. Were supporting documents submitted to the GFFC Reports and Data Collections application under school year 2024-2025 as IDEA-B LEA MOE Support Documents for each exception?

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

1. Are all fields of the exceptions tab complete? (Employee names, begin and end dates, reason for departure, and salaries) reported?
3. Does the documentation submitted include 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

1. Are all fields of the exception tab complete? (description of reduction in Special Education expenditures attributable to an enrollment decrease and expenditures)
2. Was documentation submitted to support the expenditures reported on IDEA-B LEA MOE Exceptions Workbook? The amount being requested in the workbook and on the documentation should match.
year 2023-2024?
4. Was documentation provided to show the decrease in enrollment, if the decrease is at the campus/classroom level?

Tab 3: Termination of Obligation for Exceptionally Costly Program to a Particular Student Exception

1. Are all fields of the exception tab complete? (Student name, data of birth, student ID number, reason for termination of obligation, and expenditures)
2. Was documentation submitted to support the expenditures reported on the IDEA-B LEA MOE Exceptions Workbook? The amount being requested on the workbook and the documentation should match.
year 2023-2024?
4. Was a withdrawal form and/or ARD documentation provided to support the reason for the termination of obligation that includes the student's name, DOB, and student ID number?

Tab 4: Termination of Costly Expenditures for Long-Term Purchases

1. Are all fields of the exception tab complete? (Description of purchase, date of purchase, and expenditures)
2. Was documentation submitted to support the expenditures reported on the IDEA-B LEA MOE Exceptions Workbook? The amount being requested and the documentation should match.
3. Does the documentation show the expenditures are coded to Fund Code: 199, 420, or 437, PIC 23, 33, or 43, Object Code 6600, and show school year 2023-2024?
4. Did you include a copy of the purchase order and receipt of payment?

Tab 5 : High Cost Fund
1. Are you eligible to claim this exception? You must have received a High Cost Fund Award in 2024-2025.
2. Are all fields of the exception tab complete? (Description of purchase, date of purchase, and expenditures)
3. Was documentation submitted to support the expenditures reported on the IDEA-B LEA MOE Exceptions Workbook and does the documentation shows the expenditures are coded to Fund Code: 199 or 420, PIC 23, 33, or 43 during school year
4. Was documentation included to show the same expenditures in 2024-2025 coded to Fund Code: 226?
for 2024-2025?

Tab 6: Voluntary Reduction/Adjustment to Fiscal Effort
1. Are all fields of 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

Yes/No

Yes/No

Yes/No

Yes/No

Yes/No

Yes/No

Yes/No

Yes/No

0

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 to reduction-in-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 employment contract.

Employee Name - Departure	Reason for Departure (choose from drop-down menu)	Employment END DATE (MM/DD/YYYY)	2023-2024 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)	2024-2025 State and Local Salary and Benefits \$\$ (Fund 199, 420, 437; PIC 23, 33, 43)
	<<Select one>>					
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Departure SubTotal			\$ -	Replacement SubTotal		\$ -
Total						\$ -

0
0

34 CFR 300.204(b) - Decrease in the Enrollment of Children with Disabilities

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 decrease in enrollment.

Description of Reduction in Special Education Expenditures Attributable to a Decrease in the Enrollment of Children with Disabilities	2023-2024 Expenditures (Fund 199, 420, 437; PIC 23, 33, 43)
Total	\$ -

0

0

34 CFR 300.204(c) - Termination of Obligation for Exceptionally Costly Program to a Particular Student

*Termination of an exceptionally costly obligation to a particular child with a disability because the child has left the jurisdiction; has reached the age at which the obligation to provide a free appropriate public education (FAPE) to the child is terminated; or no longer needs the program of special education. For the student's cost to qualify as an exceptionally costly program, the aggregate cost of expenditures the LEA may claim are those greater than **\$13,642** (2023-2024 school year). Examples of costs to document are state and local fund expenditures **in excess of \$13,642** (2023-2024 school year) which may include, but are not limited to, one-on-one paraprofessional or attendant care aide; specialized transportation; private or public placement (by the IEP team) tuition; educational interpreter; and/or hearing impaired or visually impaired teacher.*

Supporting Documentation Requirement: LEA must submit supporting documentation for validation purposes which may include general ledger, payroll report, etc., or any other document supporting the amount attributed to termination of an exceptionally costly program to a particular student.

Student Name (First, Middle, Last Name)	Date of Birth (MM/DD/YYYY)	Student Identification Number	Reason for Termination of Obligation (choose from drop-down menu)	2023-2024 State and Local Expenditures for this Student in excess of \$13,642 (Fund 199, 420, 437; PIC 23, 33,43)
			<<Select One>>	
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			<<Select One>>	
			<<Select One>>	
Total				\$ -

0

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)	2023-2024 Expenditures (Fund 199, 420, 437; PIC 23, 33,43)
Total		\$ -

	0
	0

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 2024-2025	2023-2024 Expenditures (Fund 199, 420, 437; PIC 23, 33, 43)
Total	\$ -

Total	\$ -
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0
0

34 CFR 300.205 - Adjustment to Fiscal Effort (MOE Voluntary Reduction)

IDEA allows an LEA to reduce the MOE threshold when the IDEA Part B (611) formula allocation (does not include 619, preschool allocation) increases from the prior year to the current year. If the LEA takes advantage of the adjustment, any state and/or local funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA) as required by 34 CFR §300.205(b).

Supporting Documentation Requirement: None.

Eligibility Criteria: To be eligible to voluntarily reduce fiscal effort, an LEA must meet all 3 of the following criteria:

- (1) In the **2022-2023** Texas Academic Performance Report (TAPR), the LEA received a Special Education Determination Status of "Meets Requirements";
- (2) At the end of school year 2023-2024, the LEA was NOT identified as having significant disproportionality; and
- (3) For school year 2024-2025, the LEA had an increase in its IDEA-B 611 maximum entitlement from the prior year.

Instructions for Lines 1-3 below:

1. Enter amount of the maximum MOE voluntary reduction allowed, calculated by subtracting the 2023-2024 611 allocation from the 2024-2025 611 allocation and dividing the difference by 2.
2. Enter amount of the maximum CEIS set-aside allowed for 2024-2025, calculated by adding the 2024-2025 611 and 619 allocations together and multiplying by **.15** (15%).
3. No data entry required -- lesser of the two max amounts is auto-populated.

Determination of Maximum Amounts Allowed

2024-2025

1. MOE voluntary reduction max allowed (50% of increase in 611 IDEA-B formula final allocation)

\$ -

2. Coordinated Early Intervening Services (CEIS) set-aside max allowed (up to 15% of combined 611 IDEA-B formula and 619 IDEA-B preschool allocations)

\$ -

3. Lesser of two max amounts indicated on lines 1 and 2 (auto-populated)

\$ -

Instructions for Lines 4-5 below:

4. Select Yes or No in the dropdown box as to whether or not the LEA set-aside 2024-2025 IDEA-B allocation for CCEIS/CEIS. If Yes is selected, indicate amount.
5. Enter the actual amount of the LEA's MOE voluntary reduction.

Actual Amounts for MOE Voluntary Reduction and CCEIS/CEIS Set-aside

2024-2025

4. Did the LEA set-aside 2024-2025 IDEA-B allocation for CCEIS/CEIS?

Select Yes or No

5. Actual amount of 2024-2025 MOE voluntary reduction:

\$ -