



IDEA-B LEA MOE Pro-Rating Exceptions for SSAs

Federal Fiscal Compliance and Reporting Division

February 2023



This presentation is intended solely to provide general information and guidance to Texas local educational agencies (LEAs) and reflects the Texas Education Agency's (TEA's) current understanding of processes, requirements, and applicable federal guidance. The content of this presentation is subject to change as a result of further potential information and guidance provided by federal agencies with regulatory oversight of the topics covered. This presentation does not constitute legal advice, and LEAs are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting on such information and guidance.



- IDEA-B LEA MOE Process
- Exceptions Workbooks Submitted by Member Districts
- Pro-rating Shared Exceptions
- Member District Upload to TEAL, GFFC Reports and Data Collections Application
- Process and Timeline



Preliminary Compliance Reviews

Gather data sources used

- Complete calculation tool to pre-determine status
- Preliminary non-compliant LEAs then submit allowable exceptions

Exceptions Review Process

- Exceptions Workbook
- Certification
- Supporting documentation

Final Compliance Reviews

- Factors in allowable/documented/approved exceptions
- Final reports determine compliance with IDEA-B LEA MOE posted in GFFC Reports and Data Collections



Exceptions Workbook: Exceptions Shared by SSA Member LEAs

SSA fiscal agents and members follow the standard Exception Workbook submission process with the option to pro-rate exceptions based on the percentage of expenditures incurred by each member

- Exceptions possible to be shared/pro-rated with appropriate documentation:
 - Voluntary Departure of Personnel (most common)
 - Long-Term Purchases (not common)



Exceptions Workbook: Instructions

Fiscal agents and member districts submit the following 3 documents 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 validate requested Exception amounts

All exceptions follow the same concept:

What happened in the previous year (PY) that didn't happen in the current compliance year (CY) that caused a decrease in total state/local expenditures for special education services???



Exceptions Workbook: Certification

This certifies the exceptions submitted are complete, accurate, and supported by documentation

Fill out the entire form within the workbook, print, sign, scan, and upload into GFFC Reports and Data Collections (IDEA-B LEA MOE Certification folder)

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:



Who should claim this exception?

- LEAs that had employees working for the district in the PY, who left the district voluntarily or were terminated for just cause, and who were not replaced in the CY or were replaced with an employee at a lesser salary, causing a decrease in total special education payroll for the LEA
- All employees listed must be paid from Fund 199/420/437 and PIC 23/33/43
- The employees' departure must be voluntary (i.e. resignation or retirement) or for just cause (documented misconduct)
- If an employee's contract was non-renewed or the employee was reassigned within the LEA, that employee cannot be claimed on this exception



SSA Exceptions Documentation: Voluntary Departure

Supporting Documentation Required (same as independent LEAs):

- Year-to-date payroll distribution journal for all employees listed showing the employee(s) were paid from Fund 199/420/437 and PIC 23/33/43 in the appropriate school year
- Documentation to support departure (i.e. resignation letter, retirement letter, personnel action form)
- Note: Teacher certification documents are not required to be submitted

Supporting Documentation Unique to SSA member LEAs:

- Documentation to support the SSA pro-rating procedure/percentage (SSA agreement, meeting minutes, etc.)
- Documentation to support that the departing staff member served multiple LEAs in the SSA and provided services to the member LEA submitting the exception



Exceptions Workbook – SSA Voluntary Departure Sample Documentation

In this example, 3 departing staff members were shared among 7 SSA LEA members – chart indicates:

- Percentage and amount of staff salaries paid by each member LEA which equates to the portion each is entitled to claim as a voluntary departure of personnel
- Next slide shows the payroll distribution journal that corresponds to total salaries listed in the 2nd column

Voluntary Departure [REDACTED] SSA								
2020-2021	Salary	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	District %	5.27%	13.81%	16.51%	15.82%	18.47%	19.99%	10.13%
[REDACTED]	\$17,644.10	\$929.84	\$2,436.65	\$2,913.04	\$2,791.30	\$3,258.87	\$3,527.06	\$1,787.35
[REDACTED]	\$14,461.20	\$762.11	\$1,997.09	\$2,387.54	\$2,287.76	\$2,670.98	\$2,890.79	\$1,464.92
[REDACTED]	\$15,064.84	\$793.92	\$2,080.45	\$2,487.21	\$2,383.26	\$2,782.48	\$3,011.46	\$1,526.07
Totals		\$2,485.87	\$6,514.20	\$7,787.79	\$7,462.32	\$8,712.32	\$9,429.31	\$4,778.34



Exceptions Workbook – SSA Voluntary Departure

Sample Documentation

2	[REDACTED]	000493	Total	13,828.68	.00	38.74	.00	3,580.28	.00	.00	.00	.00
	[REDACTED]	0		.00	103.68	.00	93.72	.00	.00	.00	.00	.00
1	[REDACTED]	000722	Total	18,796.28	-1,771.58	287.01	.00	.00	.00	.00	.00	.00
	[REDACTED]	0		.00	148.52	.00	403.35	.00	.00	.00	.00	.00
3	[REDACTED]	000704	Total	10,779.05	-1,498.80	148.61	.00	1,952.88	.00	.00	.00	.00
	[REDACTED]	0		.00	80.86	.00	.00	.00	.00	.00	.00	.00
	[REDACTED]	000706	Total	13,359.95	-1,428.05	183.43	.00	3.36	.00	.00	.00	.00
	[REDACTED]	0		.00	100.05	.00	.00	.00	.00	.00	.00	.00
	[REDACTED]	000709	Total	17,158.18	-1,428.05	245.80	.00	8.78	.00	.00	.00	.00
	[REDACTED]	0		.00	128.69	.00	.00	.00	.00	.00	.00	.00
	[REDACTED]	000728	Total	15,138.58	.00	215.76	.00	5.76	.00	.00	.00	.00
	[REDACTED]	0		.00	113.51	.00	.00	.00	.00	.00	.00	.00
	437-11-6128-00-781-823000		Total	106,779.55	-11,907.15	1,888.28	.00	17,271.08	.00	.00	.00	.00
			0	.00	1,175.99	.00	487.87	.00	.00	.00	.00	.00

	1	2	3						
	[REDACTED]	[REDACTED]	[REDACTED]						
	10,779.05 +	13,359.95 +	15,138.58 +						
	1,498.80 +	1,428.05 +	1,428.05 +						
	80.86 +	100.05 +	113.51 +						
	149.61 +	183.43 +	215.76 +						
	1,952.88 +	3.36 +	5.76 +						
	14,461.2 *	17,644.1 *	15,064.84 *						
Voluntary Departure [REDACTED] SSA									
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Last column amounts match what the yellow-highlighted member LEA listed in the Exceptions Workbook:

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 to 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.

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 employee and 2) 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)	2019-2020 State and Local Salary and Benefits \$\$ (Fund 199, 420, 437; PIC 23, 33)	Employee Name - Replacement (if applicable)	Employment BEGIN DATE (MM/DD/YYYY)	2020-2021 State and Local Salary and Benefits (Fund 199, 420, 437; PIC 23, 33)
[REDACTED]	Resignation	8/17/2020	\$ 1,787.35	N/A		
[REDACTED]	Resignation	2/7/2020	\$ 1,464.92	N/A		
[REDACTED]	Resignation	3/13/2020	\$ 1,526.07	N/A		

Who should claim this exception?

- LEAs that had a capital outlay expenditure coded to class object code 6600 in the PY which was not repeated in the CY, resulting in a decrease in total special education expenditures in the CY.
- Must have a capital outlay expenditure such as 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
- Consider what was expended from Fund 199/420/437 and PIC 23/33/43 in the PY that was not expended in the CY



SSA Exceptions Documentation: Long-Term Purchases

Supporting documentation required (must show what was paid from Fund 199/420/437 and PIC 23/33/43 in the PY) – same as for independent LEAs:

- General Ledger excerpt
- Purchase receipt/invoice
- Any other support documentation from the LEA's financial accounting system to justify the requested amount

[illegible]

Supporting Documentation Unique to SSA member LEAs:

- Documentation to support the SSA pro-rating procedure/percentage (SSA agreement, meeting minutes, etc.)
- Documentation to support that the capital item was purchased by and served multiple LEAs in the SSA and provided services to the member LEA submitting the exception

Long-term purchase example:

- An SSA purchases a vehicle for special education transportation purposes – vehicle is to be used by all member LEAs, and all member LEAs share the purchase cost equally. No such vehicle is purchased the following year.
- For a \$60,000 vehicle shared equally among 3 members, each member LEA could claim \$20,000 for the “long-term purchase” exception.



Upload to GFFC Reports and Data Collections

Complete the following steps to submit your LEA's completed IDEA-B MOE documents:

Log on to the [TEA Login, \(TEAL\)](#)

- Select GFFC Reports and Data Collections
 - Select Upload Response Documents
 - Select IDEA-B LEA MOE Certification/IDEA-B LEA MOE Exceptions Workbook/IDEA-B LEA MOE Support Documents from the "Response Template Title" pulldown menu
 - Select Response Document from the "Response Doc Type" pulldown menu
 - Select the respective compliance year from the "School Year" pulldown menu
- Select Upload Document



Timeline

Date	Action
Early March	To the Administrator Addressed (TAA) "Heads Up" letter posted to TEA Correspondence webpage.
Mid/late March	IDEA-B LEA MOE preliminary compliance determinations available in GFFC Reports & Data Collections (GFFC).
Early April (10 business days after Preliminary Reports)	Deadline for LEAs to submit IDEA-B LEA MOE exception requests and/or PEIMS errors.
April and May	TEA reviews LEA exception requests & PEIMS errors.
June	Final compliance reviews posted in GFFC.

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