



IDEA-B LEA MOE Sample Documents for Exception Submission Process

Federal Fiscal Compliance and Reporting Division

February 2023

Voluntary Departure or Departure for Just Cause of Special Education or Related Services Personnel

Good documentation includes:

- Complete all fields in the exception's workbook
- Payroll Journal for all employees listed that displays: the name of the LEA, Fiscal Year, Employee Name, Fund Code - 199, 420, or 437 and Program Intent Code (PIC) – 23, 33, or 43
- Resignation letter or documentation for all departing employees from Human Resources showing the date and reason the employee left the district. (Not included in presentation due to privacy purposes.)

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)
Employee #1	Resignation	2/4/2020	\$ 32,871.08	Employee Not Replaced		
Employee #2	Resignation	5/26/2020	\$ 42,776.06	Employee #4	8/1/2020	\$ 34,309.26
Employee #3	<<Select one>>	5/26/2020	\$ 66,647.51	Employee #5	8/1/2020	\$ 25,068.50
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Voluntary Departure of Personnel

Employee Payroll Documentation includes:

- Employee Name
- Name of LEA
- Pay Dates
- Fund Code and PIC number
- Salary amount that matches the amount in the Exceptions Workbook

***Don't forget to include a resignation letter or other HR documentation to show the employee left the LEA voluntarily or was terminated for just cause.**

Date Run: 02-17-2022 9:47 AM
Cnly Dist: 050-902
For Pay Dates Sep 01, 2019 Thru Aug 30, 2020

YTD Expenditure Payroll Account Distribution Journal Summary
Anyw here ISD

Program: HRS3325
Page: 1 of 1
Frequency: 6

Employee Name Account Code Job Cd / Accr Cd / Accr FY / ED Cd	Emp Nbr Chk Nbr TRS YR	Pay Date Adj Nbr	Expense Pay Ret Pen Surch	Contract Balance Emplr Care	FICA/Med Care Surch	Unemploy Tax New TRS Co	Employer Contrib HSA Emplr	Federal Deposit Emplr Misc	Federal Care	TEA Hlth Ins Contrib	Emplr 457
Employee #1	001681										
199-11-61 19.01-101-023000		Total	999.96	.00	14.40	.00	.00	.00	.00	.00	.00
			.00	7.44	.00	.00	.00	.00			
199-11-61 19.01-101-023555		Total	31,136.04	.00	450.08	.00	15.12	.00	.00	.00	.00
			.00	228.72	.00	.00	.00	19.32			
226-31-61 19.01-999-023000		Total	500.00	.00	7.23	.00	.00	.00	.00	.00	.00
			.00	3.75	.00	.00	.00	.00			
		Total	32,636.00	.00	471.71	.00	15.12	.00	.00	.00	.00
			.00	239.91	.00	.00	.00	19.32			
District Totals		Expense Pay:	32,636.00	Unemployment Tax:	.00	Federal Care:	.00	Emplr 457:	.00		
		Accrued Pay:	.00	Employer Contrib:	15.12	TEA Hlth Ins Contrib:	.00				
		FICA/Medicare Tax:	471.71	Federal Deposit:	.00	Ret Emplr Pen Surch:	.00				
		Emplr TRS Care Contrib:	239.91	Emplr TRS Care Surcharge:	.00	New TRS Mem Contrib:	.00				
		HSA Employer Contribution:	.00	Emplr Misc Ded Contrib:	19.32						

Employee #1
999.96
7.44
14.40
31,136.04
228.72
450.08
15.12
19.32
32,871.08

Voluntary Departure of Personnel

Date Run: 02-17-2022 9:48 AM
 Cnty Dist: 050-902
 For Pay Dates Sep 01, 2019 Thru Aug 30, 2020

YTD Expenditure Payroll Account Distribution Journal Summary
 Anyw here ISD

Program: HRS3325
 Page: 1 of 1
 Frequency: 6

Employee Name Account Code Job Cd / Accr Cd / Accr FY / ED Cd	Emp Nbr Chk Nbr TRS YR	Pay Date Adj Nbr	Expense Pay Ret Pen Surch	Contract Balance Emplr Care	FICA/Med Care Surch	Unemploy Tax New TRS Co	Employer Contrib HSA Emplr	Federal Deposit Emplr Misc	Federal Care	TEA Hlth Ins Contrib	Emplr 457
Employee #2											
199-11-6119.01-001-023555	001819	Total	3,639.60	.00	52.10	.00	455.16	.00	.00	.00	.00
			.00	27.24	.00	.00	.00	1.92	.00	.00	.00
199-11-6119.01-041-023555		Total	16,376.88	.00	234.27	.00	2,047.92	.00	.00	.00	.00
			.00	122.88	.00	.00	.00	8.64	.00	.00	.00
199-11-6119.01-103-023000		Total	499.92	.00	7.20	.00	.00	.00	.00	.00	.00
			.00	3.72	.00	.00	.00	.00	.00	.00	.00
199-11-6119.01-103-023555		Total	16,877.60	.00	241.33	.00	2,048.04	.00	.00	.00	.00
			.00	122.88	.00	.00	.00	8.76	.00	.00	.00
Employee #2		Total	37,394.00	.00	534.90	.00	4,551.12	.00	.00	.00	.00
			.00	276.72	.00	.00	.00	19.32	.00	.00	.00

District Totals Expense Pay: 37,394.00 Unemployment Tax: .00 Federal Care: .00 Emplr 457: .00
 Accrued Pay: .00 Employer Contrib: 4,551.12 TEA Hlth Ins Contrib: .00
 FICA/Medicare Tax: 534.90 Federal Deposit: .00 Ret Emplr Pen Surch: .00
 Emplr TRS Care Contrib: 276.72 Emplr TRS Care Surcharge: .00 New TRS Mem Contrib: .00
 HSA Employer Contribution: .00 Emplr Misc Ded Contrib: 19.32

Employee #2

37,394.00

276.72

534.90

4,551.12

19.32

42,776.06

Date Run: 02-17-2022 10:00 AM
 Cnty Dist: 050-902
 For Pay Dates Sep 01, 2019 Thru Aug 30, 2020

YTD Expenditure Payroll Account Distribution Journal Summary
 Anywhere ISD

Program: HRS3325
 Page: 1 of 1
 Frequency: 6

Employee Name Account Code Job Cd / Accr Cd / Accr FY / ED Cd	Emp Nbr Chk Nbr TRS YR	Pay Date Adj Nbr	Expense Pay Ret Pen Surch	Contract Balance Emplr Care	FICA/Med Care Surch	Unemploy Tax New TRS Co	Employer Contrib HSA Emplr	Federal Deposit Emplr Misc	Federal Care	TEA Hlth Ins Contrib	Emplr 457
Employee #3											
199-11-6119.01-103-023000	001662	Total	60,840.00	.00	784.55	.00	4,551.12	.00	.00	.00	.00
			.00	452.52	.00	.00	.00	19.32	.00	.00	.00
Employee #3		Total	60,840.00	.00	784.55	.00	4,551.12	.00	.00	.00	.00
			.00	452.52	.00	.00	.00	19.32	.00	.00	.00

District Totals Expense Pay: 60,840.00 Unemployment Tax: .00 Federal Care: .00 Emplr 457: .00
 Accrued Pay: .00 Employer Contrib: 4,551.12 TEA Hlth Ins Contrib: .00
 FICA/Medicare Tax: 784.55 Federal Deposit: .00 Ret Emplr Pen Surch: .00
 Emplr TRS Care Contrib: 452.52 Emplr TRS Care Surcharge: .00 New TRS Mem Contrib: .00
 HSA Employer Contribution: .00 Emplr Misc Ded Contrib: 19.32

Employee #3

60,840.00

452.52

784.55

4,551.12

19.32

66,647.51

Voluntary Departure of Personnel

Date Run: 02-17-2022 9:49 AM
 Cnty Dist: 050-902
 For Pay Dates Sep 01, 2020 Thru Aug 30, 2021

YTD Expenditure Payroll Account Distribution Journal Summary

Anyw here ISD

Program: HRS3325
 Page: 1 of 1
 Frequency: 6

Employee Name Account Code Job Cd / Accr Cd / Accr FY / ED Cd	Emp Nbr Chk Nbr TRS YR	Pay Date Adj Nbr	Expense Pay Ret Pen Surch	Contract Balance Emplr Care	FICA/Med Care Surch	Unemploy Tax New TRS Co	Employer Contrib HSA Emplr	Federal Deposit Emplr Misc	Federal Care	TEA Hlth Ins Contrib	Emplr 457
Employee #4 001819											
199-11-6119.01-103-123000		Total	999.92	.00	14.19	.00	.00	.00	.00	.00	.00
			.00	3.72	.00	.00	.00	.00	.00	.00	.00
199-11-6119.01-103-123555		Total	28,019.08	.00	396.87	.00	4,647.12	.00	.00	.00	.00
			.00	209.04	.00	.00	.00	19.32	.00	.00	.00
Employee #4 Total											
			29,019.00	.00	411.06	.00	4,647.12	.00	.00	.00	.00
			.00	212.76	.00	.00	.00	19.32			
District Totals			Expense Pay:	29,019.00	Unemployment Tax:	.00	Federal Care:	.00	Emplr 457:	.00	
			Accrued Pay:	.00	Employer Contrib:	4,647.12	TEA Hlth Ins Contrib:	.00			
			FICA/Medicare Tax:	411.06	Federal Deposit:	.00	Ret Emplr Pen Surch:	.00			
			Emplr TRS Care Contrib:	212.76	Emplr TRS Care Surcharge:	.00	New TRS Mem Contrib:	.00			
			HSA Employer Contribution:	.00	Emplr Misc Ded Contrib:	19.32					

Employee #4
29,019.00
411.06
212.76
4,647.12
19.32
34,309.26

Date Run: 02-17-2022 9:50 AM
 Cnty Dist: 050-902
 For Pay Dates Sep 01, 2020 Thru Aug 30, 2021

YTD Expenditure Payroll Account Distribution Journal Summary

Anyw here ISD

Program: HRS3325
 Page: 1 of 1
 Frequency: 6

Employee Name Account Code Job Cd / Accr Cd / Accr FY / ED Cd	Emp Nbr Chk Nbr TRS YR	Pay Date Adj Nbr	Expense Pay Ret Pen Surch	Contract Balance Emplr Care	FICA/Med Care Surch	Unemploy Tax New TRS Co	Employer Contrib HSA Emplr	Federal Deposit Emplr Misc	Federal Care	TEA Hlth Ins Contrib	Emplr 457
Employee #5 001905											
199-11-6119.01-103-123000		Total	22,345.00	.00	319.79	.00	1,161.78	.00	.00	.00	.00
			.00	163.85	.00	1,073.25	.00	4.83	.00	.00	.00
Employee #5 Total											
			22,345.00	.00	319.79	.00	1,161.78	.00	.00	.00	.00
			.00	163.85	.00	1,073.25	.00	4.83			
District Totals			Expense Pay:	22,345.00	Unemployment Tax:	.00	Federal Care:	.00	Emplr 457:	.00	
			Accrued Pay:	.00	Employer Contrib:	1,161.78	TEA Hlth Ins Contrib:	.00			
			FICA/Medicare Tax:	319.79	Federal Deposit:	.00	Ret Emplr Pen Surch:	.00			
			Emplr TRS Care Contrib:	163.85	Emplr TRS Care Surcharge:	.00	New TRS Mem Contrib:	1,073.25			
			HSA Employer Contribution:	.00	Emplr Misc Ded Contrib:	4.83					

Employee #5
22,345.00
163.85
319.79
1,073.25
1,161.78
4.83
25,068.50

Decrease in Enrollment of Children with Disabilities

Good documentation includes:

- Complete all fields in the Exceptions Workbook including a detailed description of the expenditures that were reduced due to the decrease in enrollment
- Documentation to show the previous year enrollment and the current year enrollment at a decrease
- Documentation of the that shows the decrease in expenditures that were paid from Fund 199, 420, or 437 and PIC 23, 33, or 43
- Documentation submitted should clearly match the expenditures requested in the Exception's Workbook

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

The decrease in enrollment of children with disabilities must have occurred from the 2018-2019 to 2019-2020 school year. The LEA must provide a description of the expenditures reduced that the LEA wishes to claim based on a decrease in enrollment of children with disabilities and provide supporting documentation. Examples of expenditures reduced due to a decrease in enrollment of children with disabilities may include, but are not limited to, special education staff reassignment to general education; special education teacher or administrator layoff; and/or closure of a self-contained classroom/unit (combining/merger with another).

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	2018-2019 Expenditures (Fund 199, 420, 437; PIC 23, 33)
During the 2018-2019 school year Anywhere ISD had 9 students in the Life Skills class.	\$ 15,659.00
In 2019-2020 the number of students in Life Skills declined from nine to five, the teacher was re-assigned to fewer Special Education classes during the 2019-2020 school year and more General Education classes.	
The teacher salary coded to PIC 23 was \$33,325 in 18-19 and \$17,666 in 19-20. Anwhere ISD is asking for the difference of \$15,659.	

Decrease in Enrollment of Children with Disabilities

Previous Year Enrollment

Date Run: 4/29/2021 12:56 PM
Cnty-Dist: 001-902
Campus: 103

Special Education Management System
District Alphabetical Student Listing By Campus
Sch Year: 2018

Students: Active and Inactive

Last Name	First Name	M I	Grade	Trk	Student ID	I A Cde	Birth Date	Disability Pri / Sec / Ter	Enroll Date	I E P Svc Init	Curr I E P / Ann Review	DUE
[REDACTED]												

*** Campus Totals for [REDACTED]
*** Active - In Program *** 2
*** Active - Exited Program *** 0
*** Inactive *** 0
*** Total For Campus *** 2

*** District Totals for C [REDACTED]
*** Active - In Program *** 7
*** Active - Exited Program *** 0
*** Inactive *** 4
*** Total For District *** 11

Current Year Enrollment

Date Run: 4/29/2021 12:56 PM
Cnty-Dist: 001-902
Campus: 103

Special Education Management System
District Alphabetical Student Listing By Campus
Sch Year: 2019

Students: Active and Inactive

Last Name	First Name	M I	Grade	Trk	Student ID	I A Cde	Birth Date	Disability Pri / Sec / Ter	Enroll Date	I E P Svc Init	Curr I E P / Ann Review
[REDACTED]											

*** Campus Totals for [REDACTED]
*** Active - In Program *** 1
*** Active - Exited Program *** 0
*** Inactive *** 0
*** Total For Campus *** 1

*** District Totals for [REDACTED]
*** Active - In Program *** 5
*** Active - Exited Program *** 0
*** Inactive *** 1
*** Total For District *** 6

Decrease in Enrollment of Children with Disabilities

Previous Year Salary Coded to Fund Code 199 and PIC 23

Date Run: 03-31-2021 8:44 AM
Cnty Dist: 001-902
For Pay Dates Sep 01, 2018 Thru Aug 31, 2019

YTD Payroll Account Distribution Journal

Program: HRS3250
Page: 1 of 4
Frequency: 6

2018-2019 School year

Employee Name Job Cd / Accr Cd / Accr FY / ED	Emp Nbr TRS YR	Check Nbr Adj Nbr	Pay Date	Gross Pay Ret Pen Surch	Contract Balancen Emplr Care	Accrued Pay Care Surch	FICA/Med New TRS	Workers Comp HSA Emplr	Employer Contrib Emplr Misc	Unemploy Tax	TEA Hlth Ins Contrib	Federal Dep/Care
199-11-6119.00-001-923000												
	000260	*091495	09-14-2018	1,388.54	13,458.18	350.95	17.99	.00	.00	.00	.00	.00
9999 / A / 9 /	N	0		.00	10.42	.00	.00	.00	.00			

Date Run: 03-31-2021 8:44 AM
Cnty Dist: 001-902
For Pay Dates Sep 01, 2018 Thru Aug 31, 2019

YTD Payroll Account Distribution Journal

Program: HRS3250
Page: 3 of 4
Frequency: 6

Employee Name Job Cd / Accr Cd / Accr FY / ED	Emp Nbr TRS YR	Check Nbr Adj Nbr	Pay Date	Gross Pay Ret Pen Surch	Contract Balancen Emplr Care	Accrued Pay Care Surch	FICA/Med New TRS	Workers Comp HSA Emplr	Employer Contrib Emplr Misc	Unemploy Tax	TEA Hlth Ins Contrib	Federal Dep/Care
	000260	Total		16,662.50		-1,464.83	216.36	.00	.00	.00	.00	.00
/ / /		0		.00	124.94	.00	.00	.00	.00			
199-11-6119.00		Total		33,325.00		-2,929.66	432.72	.00	.00	.00	.00	.00
/ / /		0		.00	249.96	.00	.00	.00	.00			

Decrease in Enrollment of Children with Disabilities

Current Year Salary Coded to Fund Code 199 and PIC 23

Date Run: 03-31-2021 8:38 AM

Cnty Dist: 001-902

For Pay Dates Sep 01, 2019 Thru Aug 31, 2020

YTD Payroll Account Distribution Journal

Program: HRS3250

Page: 2 of 4

Frequency: 6

Employee Name Job Cd / Accr Cd / Accr FY / ED	Emp Nbr TRS YR	Check Nbr Adj Nbr	Pay Date	Gross Pay Ret Pen Surch	Contract Balancen Emplr Care	Accrued Pay Care Surch	FICA/Med New TRS	Workers Comp HSA Emplr	Employer Contrib Emplr Misc	Unemploy Tax	TEA Hlth Ins Contrib	Federal Dep/Care
199-11-6119.00-041-023000 [REDACTED]	000260	* 091397	09-13-2019	1,472.17	14,074.62	469.16	19.46	.00	.00	.00	.00	.00
9999 / A / 0 /	N	0		.00	11.04	.00	.00	.00	.00			

Date Run: 03-31-2021 8:38 AM

Cnty Dist: 001-902

For Pay Dates Sep 01, 2019 Thru Aug 31, 2020

YTD Payroll Account Distribution Journal

Program: HRS3250

Page: 3 of 4

Frequency: 6

Employee Name Job Cd / Accr Cd / Accr FY / ED	Emp Nbr TRS YR	Check Nbr Adj Nbr	Pay Date	Gross Pay Ret Pen Surch	Contract Balancen Emplr Care	Accrued Pay Care Surch	FICA/Med New TRS	Workers Comp HSA Emplr	Employer Contrib Emplr Misc	Unemploy Tax	TEA Hlth Ins Contrib	Federal Dep/Care
[REDACTED]	000260	Total		17,666.03		-1,650.13	233.95	.00	.00	.00	.00	.00
/ / /		0		.00	132.48	.00	.00	.00	.00			

Decrease in Enrollment of Children with Disabilities

Documentation to prove employee was partially moved to General Education PIC 11 in the current year

Date Run: 03-31-2021 8:38 AM
Cnty Dist: 001-902
For Pay Dates Sep 01, 2019 Thru Aug 31, 2020

YTD Payroll Account Distribution Journal

Program: HRS3250
Page: 1 of 4
Frequency: 6

2019-2020 School Year

Employee Name Job Cd / Accr Cd / Accr FY / ED	Emp Nbr TRS YR	Check Nbr Adj Nbr	Pay Date	Gross Pay Ret Pen Surch	Contract Balancen Emplr Care	Accrued Pay Care Surch	FICA/Med New TRS	Workers Comp HSA Emplr	Employer Contrib Emplr Misc	Unemploy Tax	TEA Hlth Ins Contrib	Federal Dep/Care
199-11-6119.00-001-011000 [REDACTED]	000260	* 091397	09-13-2019	1,944.50	18,590.20	619.67	25.70	.00	.00	.00	.00	.00
9999 / A / 0 /	N	0		.00	14.59	.00	.00	.00	.00			

Termination of Obligation for Exceptionally Costly Program to a Particular Student

Good documentation includes:

- Complete all necessary fields in the Exception Workbook: Student Name, DOB, Student ID number, reason for termination of obligation, expenditures
- Documentation that corresponds to the reason for termination for obligation (withdrawal form, evidence of graduation, etc.), which includes student ID and/or DOB
- Documentation to support the requested expenditure/service amount that shows the expenditures were paid from Fund 199, 420, 437 and PIC 23, 33, 43 in the applicable year. Be sure to deduct the appropriate State Per Pupil Amount (SPPE) from the total expenditure amount requested
- IEP documentation to support services needed in the previous year

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 **\$10,830** (2019-2020 school year). Examples of costs to document are state and local fund expenditures **in excess of \$10,830** (2019-2020 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)	2019-2020 State and Local Expenditures for this Student in excess of \$10,830 (Fund 199, 420, 437; PIC 23, 33)
Jane Doe	1/1/2010	123456	Left LEA	\$ 39,135.53
			<<Select One>>	
			<<Select One>>	

Termination of Obligation for Exceptionally Costly Program to a Particular Student

Student Withdrawal Documentation

Texas Education Agency
Student Withdrawal / Record Transfer Form
Sch Year: 2021 - Confidential

Anywhere ISD	Student Name	SSN
District Name	Student Name	SSN
Anywhere Elementary	DOB	Prior SSN
School Campus Name	Date of Birth	751988
Cnty-Dist-Camp Num: 123-456-101	Male	Local ID
Campus Phone Num: (936) 394-2361	Gender	Student ID Number
Campus Fax Num: (936) 394-2051	Hispanic: <input type="checkbox"/>	Texas Unique Student ID
	White: <input type="checkbox"/> Black: <input type="checkbox"/> Asian: <input type="checkbox"/>	
	American Indian/ Alaskan Native: <input type="checkbox"/>	
	Hawaiian/Pacific Islander: <input type="checkbox"/>	
	Home Language: English	
Original Entry Date: 08/18/2020	Last Withdrawal Date: 10/19/2020	Grade of Retention (PK-4):
Last Entry Date: 08/18/2020		Grade(s) of Retention (5-8):
Withdrawal Reason: Home Schooling		Suspension / Removal:
		Emergency / Removal:
		Out of School / Suspension:
		Alternative Program:
		Expulsion:
Current Grd Lvl: 02	Placed in Grade:	Promoted to Grade:

ARD documentation (IEP) to show the teacher was assigned to the student

P. O. Box 511
705 E. Washington Avenue
Navasota, TX 77868
P: 936-825-4214 / F: 936-825-1162

NAME OF STUDENT ID# MEDICAID# CAMPUS DATE OF BIRTH

SIGNATURES OF COMMITTEE MEMBERS AND OTHER PARTICIPANTS
Date of Meeting: 10/09/2019

Name:	Position:	Signature:	Agree	Disagree
	Parent(s)/Adult Student			
	Parent(s)/Adult Student			
	District Representative			
	General Education Teacher			
Employee #1	Special Education Teacher/ Provider			

Termination of Obligation for Exceptionally Costly Program to a Particular Student

Employee #1 Previous Year Salary coded to PIC 23

Date Run: 04-01-2022 9:56 AM			YTD Payroll Account Distribution Journal Summary						Program: HRS3250		
Cnty Dist: 093-903			Anywhere ISD						Page: 1 of 1		
For Pay Dates Sep 01, 2019 Thru Aug 31, 2020									Frequency: 6		
Employee Name	Emp Nbr	Pay Date	Gross Pay	Accrued Pay	FICA/Med	Workers	Employer	Unemploy	TEA Hlth	Federal	Emplr
Account Code	Chk Nbr	Adj Nbr	Ret Pen Surch	Emplr Care	Care Surch	Comp	Contrib	Tax	Ins Contrib	Dep/Care	457
Job Cd / Accr Cd / Accr FY / ED Cd	TRS YR					New TRS Co	HSA Emplr	Emplr Misc			
Employee #1	000164										
199-11-6119.00-001-023000		Total	49,965.53	.00	724.45	.00	16.44	.00	.00	.00	.00
			.00	374.76	.00	.00	.00	.00			
Employee #1		Total	49,965.53	.00	724.45	.00	16.44	.00	.00	.00	.00
			.00	374.76	.00	.00	.00	.00			
District Totals			Gross Pay:	49,965.53	Workers' Comp Tax:	.00	TEA Hlth Ins Contrib:			.00	Emplr 457:
			Accrued Pay:	.00	Employer Contrib:	16.44	Federal Deposit/Care:			.00	
			FICA/Medicare Tax:	724.45	Unemployment Tax:	.00	Ret Emplr Pen Surch:			.00	
			Emplr TRS Care Contrib:	374.76	Emplr TRS Care Surcharge:	.00	New TRS Mem Contrib:			.00	
			HSA Employer Contribution:	.00	Emplr Misc Ded Contrib:	.00					
End of Report											

\$49,965.53 employee salary - \$10,830 State Per Pupil Expenditure = **\$39,135.53 Requested Amount**

Termination of Costly Expenditures for Long-Term Purchases

Good documentation includes:

- Workbook must include description, date of purchase, and cost
- Supporting documents that show the expenditures were paid from Fund 199, 420, 437 and PIC 23, 33, 43
- Documentation must show class object code 66xx
- Must be a capital outlay expenditure of at least \$5000

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)	2019-2020 Expenditures (Fund 199, 420, 437; PIC 23, 33)
HANDICAP ACCESSIBLE BUS	2/12/2020	\$ 111,182.00

Termination of Costly Expenditures for Long-Term Purchases

VENDOR COMPANY NAME		VENDOR NUMBER	VENDOR PHONE NO.	CHECK DATE	CHECK NO.
[REDACTED]		26767		02-12-2020	031619
INVOICE NUMBER	INVOICE DATE	PO/PA NUMBER	ACCOUNT CODE	PAYMENT AMOUNT	
549-17	09-12-2019	000099	199-34-6631.00-999-023000	111,182.00	

[REDACTED]

TOTAL ****111,182.00

WZ361334 12-19 THOMPSON PRINT SOLUTIONS 1-800-842-0191

Date Run: 03-24-2022 3:11 PM

Cnty Dist: 062-904

Processed ☒ Current (08) ☒ Next (08) ☒

Detail Transactions for Expenditure Accounts

ANYWHERE ISD

XXX 34 6631 XX XXX X 23 X XX

Page: 1 of 1

File ID: 0

Type	Number	Date	Per	Reason/Description	Est Revenue/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance
199	34 6631 00	999 0 23 0 00		VEHICLES				
		** Beginning			0.00	0.00	0.00	0.00
GJ	999999	09-01-2019	09	OPENING ENTRY	-115,000.00		0.00	
GJ	000144	10-03-2019	09	REQ 000144 10/03/2019 SUBMIT		111,182.00		
GJ	000144	10-04-2019	09	REQ 000144 10/04/2019 REVERSE		-111,182.00		
EN	000099	10-04-2019	09	[REDACTED]		111,182.00		
CK	031619	02-12-2020	02	[REDACTED]		-111,182.00	111,182.00	
		** Ending			-115,000.00	0.00	111,182.00	-3,818.00

Assumption by High-Cost Grant

Submit the following supporting documentation:

- Expenditures paid from Fund Code 199/420/437 and PIC 23/33/43 in the previous year
- Expenditures paid from Fund Code 226 and PIC 23/33/43 in the current year (assumed by the High-Cost Grant)

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 2020-2021	2019-2020 Expenditures (Fund 199, 420, 437; PIC 23, 33)
Costs associated with a student at a Residential Facility recoded from 199 to 226	\$ 13,255.00

Assumption by High Cost Grant

Anywhere ISD received a High Cost Fund Award in the amount of \$13,225.

Previous Year
Expenditures paid
from Fund Code 199
and PIC 23.

Date Run: 05-03-2022 10:12 AM		Inquiry Information for Expenditure Accounts										Page: 1 of 1		
Cnty Dist: 045-902		ANYWHERE ISD										File ID: 1		
Processed	<input checked="" type="checkbox"/>	Current (08)	<input checked="" type="checkbox"/>	Next (08)	<input checked="" type="checkbox"/>	199 11 6299 01 XXX X 23 X XX								
Account Number						Description					Est Revenue/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance
199 11 6299 01 999 0 23 0 00						CISD RES PLACE LOCAL SHARE					-25,800.00	0.00	26,889.36	1,089.36
						Totals:					-25,800.00		26,889.36	1,089.36

Recoded to Fund Code
226

Date Run: 05-03-2022 10:54 AM			General Journal			Program: FIN1150	
Cnty Dist: 045-902			ANYWHERE ISD			Page: 2 of 2	
From To			Month of August			File ID: 1	
Fund 226 / 1 IDEA-B DISC. RES (SAS-111)							
Fnc-Obj.So-Org-Prog	Date	JV Nbr	Req/Invc	Reason	Fld	Debit (+)	Credit (-)
00-1110.00-000-100000	08-28-2021	108581		Recode Resid to High Cost Fund	BAL	.00	-13,225.03
11-6299.02-001-123000	08-28-2021	108581		Recode Resid to High Cost Fund	EXP	13,225.03	.00
Totals for J.V. 108581 - Recode Resid to High Cost Fund						13,225.03	-13,225.03
Totals for Fund 226 / 1						13,225.03	-13,225.03
Grand Totals						26,450.06	-26,450.06
End of Report							

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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