The *LEA MOE Protocol* is designed for states to usewith LEA personnel to document the local-level processes and procedures used to collect, validate, and report LEA MOE data to the state. Prior to working with LEAs to complete the LEA MOE protocol, IDC recommends that states first complete the MOE Reduction and CEIS protocol to document their state-level processes.

As with the other protocols in the IDEA Data Processes Toolkit, the LEA MOE protocol includes both *Essential Elements* (e.g., regulations, data stewards, submission dates) and *Processes* (i.e., specific steps for the collection, calculation, validation, and submission of LEA MOE data). States or LEAs may amend or modify the protocol to meet the specific needs of an individual LEA.

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| --- | --- | --- | --- |
| **LEA Name:** |  | | |
| **Date:** | |  |
| **Date Updated:** | |  |

## Essential Elements

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| Fiscal Process Name:   * Name of this process in the local education agency (LEA). * Name of this process at the state education agency (SEA). |
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| Fiscal Process Regulations: Reference of Section in the Federal Register. |
| §300.203  §300.204  §300.205 |
| Data Staff: Provide names, contact information, department, and any notes on person(s) responsible for collections, validation, and submission.  If there are multiple parties responsible or involved in the process, list them all (e.g., LEA Finance Officer, Accounting Manager, Special Education Fiscal Manager, Part B Data Manager, Monitoring Manager (Significant Disproportionality), Special Transportation Manager, etc.). |
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| LEA Reporting Period and Submission Dates to the SEA: The reporting period for MOE eligibility and compliance reporting to the SEA. |
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## Processes

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| Collection of Expenditures: Provide detailed information about   * how LEA fiscal data are tracked and collected from expenditure reports (state and local); * how LEA Child Count data are accessed; * a timeline and contact person for each collection; and * calculations of the four methods to meet the MOE eligibility standard. |
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| Collection of Exceptions: Provide detailed information about how the LEA fiscal data are collected and calculated for the five allowable exceptions and a timeline and contact person for each collection and calculation.  Allowable exceptions include   * voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel; * decrease in enrollment of children with disabilities; * termination of exceptionally costly obligation because child left the LEA, child reached the age at which the obligation of a free appropriate public education (FAPE) has terminated, or child no longer needs the program; * termination of costly expenditures for long-term purchases; and * the assumption of cost by the high-cost fund operated by the SEA under §300.704(c). |
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| Collection of Adjustments: Provide detailed information about how the LEA fiscal and monitoring data are collected and calculated for adjustment to LEA’s fiscal efforts. Include IDEA Part B Section 611 allocations received for the current and previous fiscal years, the “Meets Requirements” determination, the identification of Significant Disproportionality, the amount reserved for Coordinated Early Intervening Services (CEIS), and a timeline and contact person for each collection. |
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| Data Validation: Describe the LEA data cleaning processes used to ensure high-quality data and prepare these data for calculation and submission. |
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| Internal Approval Process: Describe any LEA internal approval processes (e.g., who must sign off, timelines). |
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| Submission: Describe the process for generating and submitting the calculations for the four methods that an LEA must submit to the SEA to meet the MOE eligibility standards. |
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| **Data Analysis:** Describe the process for data analysis. |
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| **Data Use:** Record any strategies and procedures for the LEA or schools to use MOE CEIS data (e.g., professional development, record reviews, root cause analysis). Describe how the LEA engages with the schools to help them utilize data for school improvement. |
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| Data Governance: Describe the process for reviewing potential or current changes to the LEA fiscal data collection and associated requirements. Describe how data are shared among various departments within an LEA LEA and the procedures for archiving data. |
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| **Blank heading:** Use this row for additional topics. Create new heading rows as needed |
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