The *LEA MOE Protocol* is designed for state education agencies (SEAs) to usewith local education agency (LEA) personnel to document the local-level processes and procedures they use to collect, validate, and report LEA MOE data to the SEA. Prior to working with LEAs to complete the LEA MOE protocol, IDC recommends that SEAs first complete the SEA MOE Reduction and CEIS protocol to document their state-level processes.

As with the other protocols in the IDEA *SEA 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). SEAs or LEAs may amend or modify the protocol to meet the specific needs of an individual LEA.

## Essential Elements

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| Fiscal Process Name   * Name of this process in the LEA * Name of this process at the SEA |
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| Fiscal Process Regulations: Reference of section in the Federal Register. Add any state regulations, if appropriate. |
| * 34 CFR §300.203 * 34 CFR §300.204 * 34 CFR §300.205 |
| LEA Data Stewards: Provide titles and names, contact information, department, and any notes on person(s) responsible for data collection, validation, and submission.  If there are multiple LEA personnel responsible for 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). |
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| Reporting Period and Submission Dates to the SEA: The reporting periods to the SEA for MOE eligibility and compliance. |
| Eligibility:  Compliance: |

## Processes

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| Eligibility Process   * Include the link to LEA fiscal data for each of the four methods (state, state and local, state per capita, and state and local per capita) from previous years that the LEA used for comparison and the method it used to meet compliance for each year. * Include the link to where the LEA documents exceptions or adjustments for previous years in order to apply them to eligibility calculations. * Describe how the LEA accesses Child Count data. * Describe the LEA budgeting process that ensures the LEA is budgeting at least the same amount as the last time it met compliance using the same method. * Include the timeline of the eligibility process. * Include the contact person (role) for the eligibility process. * Describe how the LEA conducts and tracks calculations of the four methods to meet the MOE eligibility standard. |
|  |
| Compliance Process   * Describe how the LEA tracks and collects fiscal data from expenditure reports (state and local). * Describe how the LEA accesses Child Count data. * Include a timeline of the compliance process. * Include the contact person (role) for each data collection. * Describe how the LEA conducts and tracks calculations of the four methods to meet the MOE compliance standard. |
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| Collection of Exceptions: Provide detailed information about how the LEA collects and calculates its fiscal data 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 the SEA operates under § 300.704(c). |
|  |
| Collection of Adjustments: Provide detailed information about how the LEA collects and calculates its fiscal and monitoring data for adjustment to LEA’s fiscal efforts. Include IDEA Part B Section 611 allocations the LEA 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. |
|  |
| Data Validation: Describe the data cleaning processes the LEA uses to 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). |
|  |
| Submission: Describe the process for generating and submitting the calculations that an LEA must submit to the SEA to meet the MOE standards. |
| Eligibility:  Compliance: |
| Data Governance: Describe the process for reviewing potential or current changes to the LEA fiscal data collection and associated requirements. Describe how the LEA shares data among various departments within the LEA. |
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