



Taking MOE Data Processes Documentation to the LEA Level

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Taking MOE Data Processes Documentation to the LEA Level

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- We are recording this webinar
- Slides and recording from this presentation will be available on the IDC website
- We will be muting all participants
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Where to Find Webinar Slides and Recording



3:00 PM on October 31, 2017 -- 4:00 PM on October 31, 2017

Back-to-Basics on Part B Assessment—What You Need to Know About Indicator B3

Webinar | Online | Back to Basics

This webinar continued IDC's Back-to-Basics Webinar Series for new Part B state staff, staff with new indicator responsibilities, and those who want a refresher on ins-and-outs of the SPP/APR indicators and related Section 618 data collections. The webinar will focused on beginning level information on Indicator B3 (Assessment), including a review of B3's specific criteria and data sources; steps and calculations required to collect, analyze, and report Indicator B3 data; and any differences or similarities between Indicator B3 and the other indicators.

Expected outcomes of the webinar were that participants would gain a better understanding of Indicator B3 requirements to ensure high-quality data for SPP/APR reporting and increased knowledge about available resources and supports for understanding and reporting Indicator B3 data.

Materials

Unloaded

Back-to-Basics on Indicator B3
FINAL B2B B3 Assessment Draft 9.26.17.pdf

Topics

State Performance Plan - SPP and Annual Performance Report - APR

Part B

618 Data



Back-to-Basics

YouTube Recording

PRESENTERS

Susan Hayes

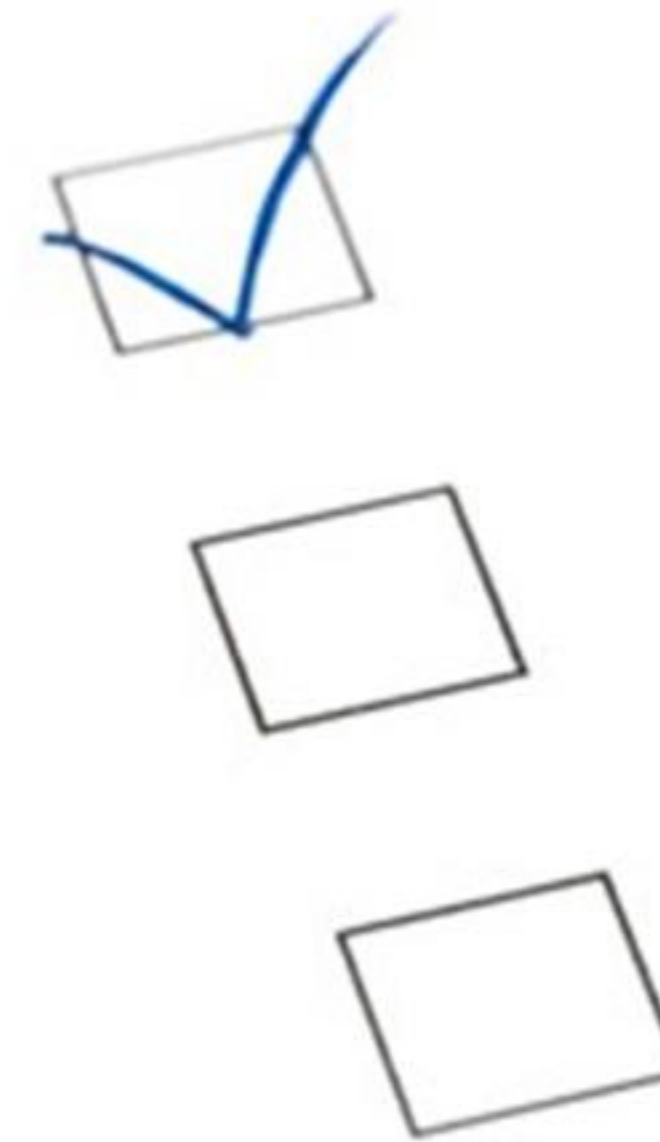
Tiffany Boyd

Participant Outcomes

- Participants will have increased knowledge about the concepts of local education agency (LEA) maintenance of effort (MOE)
- Participants will have increased knowledge about the IDC IDEA Part B MOE Data Processes Protocol for LEAs
- Participants will have increased understanding about how to apply the documentation process at the LEA level

Agenda

- What Is LEA MOE?
- Why Develop MOE Data Processes Protocols for LEAs?
- Kentucky's Experience With Fayette County





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What Is LEA MOE?

The Purpose of MOE

- To ensure that LEAs do not use federal funds to supplant state or local funding for the education of students with disabilities with federal funds
- To protect the resources LEAs designate for specially designed instruction and related services

What Is MOE?

- New Regulations released April 28, 2015
- Effective July 1, 2015
- Part B funds are not used to reduce the LEA's local expenditures for the education of children with disabilities below the level of those expenditures for the comparison fiscal year
- Comparison year is the year in which the LEA last met MOE using the same method of calculation

What Is Eligibility vs. Compliance?

Eligibility test (i.e., what is budgeted) is used to establish LEA eligibility for Part B funds

- Local special education budget amounts compared to the actual expenditures of the year the LEA last met MOE using the same calculation
- Determines whether an LEA is “eligible” to receive the IDEA grant

Compliance test (i.e., what is spent) is used to determine compliance with MOE requirements

- Local special education actual expenditures of the current year compared to the actual expenditures of the year the LEA last met MOE using the same calculation
- Determines whether an LEA is in compliance with the MOE requirement

Options for Calculating MOE

- Total local funds
- Total state and local funds
- Per capita local funds
- Per capita state and local funds



Exceptions to MOE

An LEA may reduce MOE for any of the following reasons

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel
- A decrease in the enrollment of children with disabilities under 34 CFR §300.204

Exceptions to MOE (cont.)

- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities
- The assumption of cost by the high cost fund operated by the SEA under §300.704(c)

Exceptions to MOE (cont.)

- The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child...
 - Has left the jurisdiction of the agency;
 - Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - No longer needs the program of special education.

Adjustment to MOE in Certain Fiscal Years

- For any FY that an LEA receives an increase in Part B Section 611 funds from the prior FY, that LEA may reduce MOE by up to 50% of the increase, if the following conditions are met:
 - LEA must use the freed-up state and local funds to carry out ESSA activities during the year in which the reduction takes place
 - LEA must receive a determination of “meets requirements” from the SEA for the year of the reduction

Adjustment to MOE in Certain Fiscal Years (cont.)

- LEA must not have had action taken against it by the SEA under IDEA section 616
- LEA must not have had the responsibility for providing free appropriate public education (FAPE) taken away by the SEA
- LEA must not be determined to have significant disproportionality for the year of the reduction

Consequences of Not Meeting MOE

- State must repay the federal government the difference between what the LEA actually spent and what it should have spent to meet the MOE requirement, or the amount of the LEA's Part B grant for that fiscal year, whichever is lower
- Payback must be made from non-federal funds or funds for which accountability to the federal government is not required



Consequences of Not Meeting MOE (cont.)

- The state may require the LEA to repay it for the amount the state was required to repay to the federal government for the LEA's MOE shortfall
- If the LEA is required to pay back the state, it must use non-federal funds or funds for which accountability to the federal government is not required



MOE Reduction and Coordinated Early Intervening Services (CEIS) Related Data Collection Elements

1. Did the state determine whether the LEA/educational service agency (ESA) met the MOE compliance standard in (Reference Year)?
2. Did the LEA/ESA meet the MOE compliance standard in (Reference Year)?

MOE Reduction and CEIS Related Data Collection Elements (cont.)

3. By the date of this data submission, did the state return non-federal funds to the Department of Education based on the failure of the LEA/ESA to meet the MOE compliance standard in (Reference Year)?
4. What amount of non-federal funds did the state return to the Department of Education based on the failure of the LEA/ESA to meet the MOE compliance standard in (Reference Year)?



Why Develop MOE Data Processes Protocols for LEAs?

DANIELLE CRAIN, IDC

LAURA SNYDER, IDC

What Is an MOE Data Processes Protocol?

- The LEA MOE Protocol is designed for states to use with LEA personnel to document the **local-level processes and procedures** the LEA uses 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 Coordinated Early Intervening Services (CEIS) protocol** to document their state-level processes

What Is an MOE Data Processes Protocol? (cont.)

- As with the other protocols in the Part B Data Processes Toolkit, the LEA MOE protocol includes:
 - **Essential Elements**
 - Fiscal Process Name, Fiscal Process Regulations, LEA Data Stewards, Reporting Period and Submission Dates to the SEA
 - **Processes**
 - Collection of Expenditures, Collection of Exceptions, Collection of Adjustments, Data Validation, Internal Approval Process, Submission, Data Governance

Why Is Documenting Processes Important?

- A well-documented description of processes provides an accessible and understandable roadmap for all related support staff.
- It helps to ensure consistent implementation of the processes and results in quality data!
- States can rely on the LEAs for the quality of the MOE data
 - States can be penalized financially if the quality of MOE data is poor
 - States also have to report MOE compliance data to OSEP

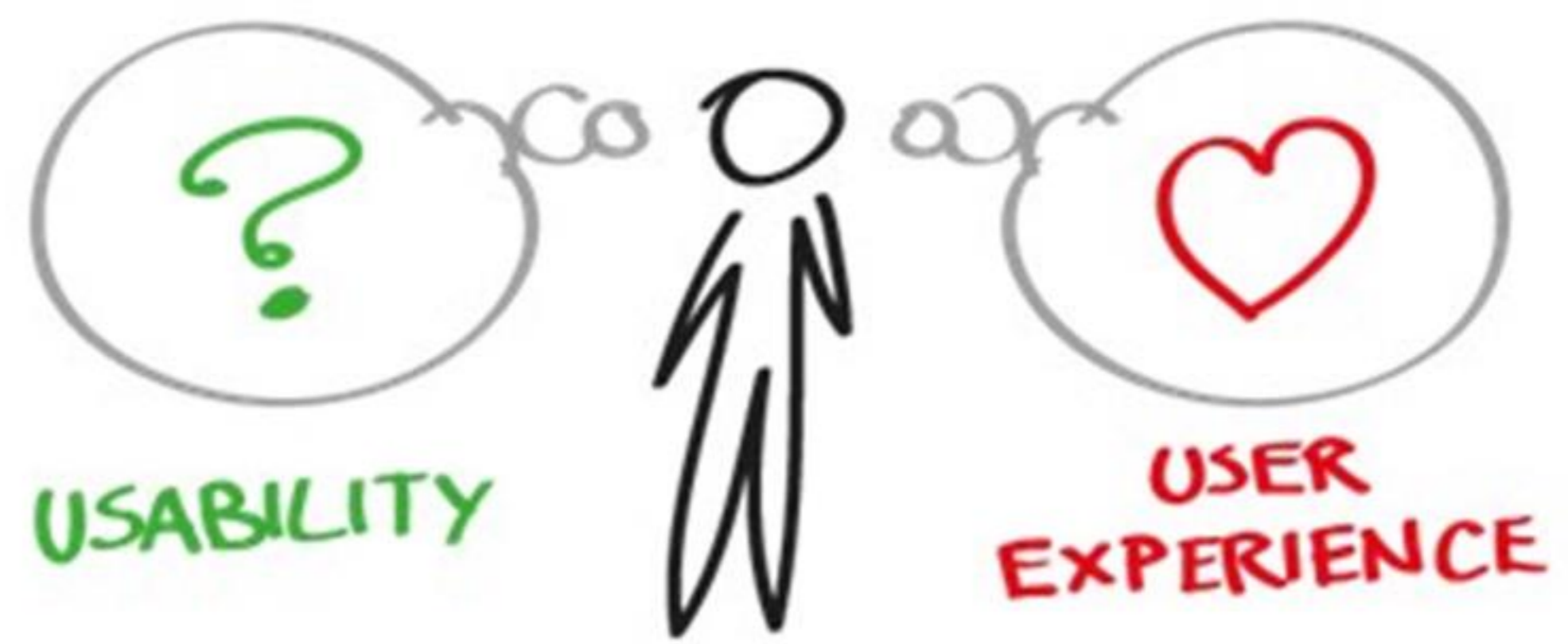
What Are the Goals of the Documenting Process?

- Building capacity on the local level
- Agreeing on and creating written documentation of steps for implementing MOE process
- Creating a culture of high-quality MOE data
- Creating agency ownership for the MOE data
- Opening lines of communication across departments and between the state and LEAs
- Identifying needed changes/modifications to processes on both the local and state levels

What Are Some of the Benefits?

- Staff involved in this process feel much more confident in their work as a result of having a clearly defined process
- The MOE data collected and reported are more accurate and help to meet needs better (overall better decisionmaking)
- Partners and other offices within the LEA have more confidence in those managing the MOE data and the accuracy of the data
- A continuous process allows more reflection and provides opportunities to make improvements along the way
- Institutional knowledge is better preserved over time with this process

Usability Testing



- Two states participated in usability testing
- Each state had previously completed the MOE and CEIS Data Processes Protocol
- Each state chose LEAs to participate in the testing using their own criteria
- IDC, SEA, and LEA staff participated in the completion of the LEA MOE Data Protocols



Kentucky's Experience With Fayette County

JONATHAN COMPTON

Kentucky's Introduction to LEA MOE Protocol

- IDC was influential in organizing and facilitating the meeting between Kentucky's SEA [Kentucky Department of Education (KDE)] and the initial LEA (Fayette County) chosen for this meeting
- KDE participated in the usability testing to assist Fayette County in gaining knowledge about LEA MOE and understanding the process within the state
- Fayette County, where Lexington is located, serves the second largest population in the State of Kentucky

Why Kentucky Chose Fayette County for the Study

- Fayette County was chosen because of the complexity of the district and the strength of its infrastructure
- As the second largest district in the state, Fayette County has a large accounting department that makes it challenging to communicate necessary information to the right person(s) in the district
- Fayette County reacted in a proactive and positive manner when challenged with the new Center for IDEA Fiscal Reporting (CIFR) *LEA MOE Calculator*

Introduction of the New LEA MOE Procedures to KY LEAs

- This was the first year during which Kentucky LEAs used the *CIFR LEA MOE Calculator*, which was another reason Kentucky decided to document the LEA MOE process
 - KDE provided numerous trainings across the state on the use of the *CIFR LEA MOE Calculator* to Kentucky LEAs, including Fayette County
 - There are 173 LEAs in Kentucky

Fayette County LEA MOE Documentation Process



LEA Data Stewards

- Fayette County provided names, contact information, and additional notes on persons responsible for collections, validation, and submission
- With Fayette County, there were 13 individuals identified as responsible for some type of validation involving MOE Compliance
- Some of the 13 positions identified were: Director of Special Education (DoSE), Finance Director, Grant Accountant, Associate Directors of Special Education, Systems Analyst (Child Count Report), Budget and Staffing, and Director of Transportation

Reporting Period and Submission Dates to the SEA

- KDE sends the populated CIFR *LEA MOE Calculator* to Fayette County for MOE Compliance
- KDE sends the *LEA MOE Calculator* to Fayette County for MOE Eligibility
- Fayette County returns the *LEA MOE Calculator* for Eligibility (Anticipated Budget) to KDE
- Fayette County returns *LEA MOE Calculator* for MOE Compliance (Expenditures) to KDE

Collection of Expenditures

- How the LEA collects and tracks fiscal data from the expenditure report
 - LEA MOE Budget
 - The method Fayette County uses to develop and report its budget for MOE Eligibility
 - Steps Fayette County took to confirm its eligibility
 - Assistance the KDE gave to Fayette County
 - Timeline for Fayette County in submitting the necessary documents

Collection of Expenditures (cont.)

- How the LEA collects and tracks fiscal data from the expenditure report
 - LEA MOE Compliance
 - Information KDE provided to Fayette County
 - Level of instruction the KDE gave to Fayette County when requesting the MOE Compliance Documentation
 - Trainings the SEA gave to LEAs prior to and during the MOE Compliance window

Collection of Expenditures (cont.)

- How the LEA collects and tracks fiscal data from the expenditure report (cont.)
 - LEA MOE Compliance (cont.)
 - The method Fayette County uses to monitor expenditures
 - The process Fayette County uses to gather information needed for MOE Compliance
 - Questions Fayette County had for KDE after receiving the Compliance information
 - Steps Fayette County took to confirm its MOE Compliance to KDE
 - Timeline KDE gave to Fayette County to submit the necessary MOE Compliance documentation

Collection of Exceptions and Adjustments

How does Fayette County...

- gather fiscal data for the *Voluntary Departure* exception
- collect data for the *Termination of an Exceptionally Costly Program*
- track and determine cost for *Long Term Purchases*
- document *Child Count Reduction*
- determine eligibility for *MOE Adjustment*

Data Validation

- Involvement of KDE in providing Child Counts to Fayette County
- Data cleaning processes Fayette County uses to validate data for calculation and submission regarding the child count used in the CIFR *LEA MOE Calculator*
- Data cleaning processes for Fayette County regarding expenditures

Data Governance

- Methods Fayette County uses to maintain documentation it uses for MOE Compliance
- Format Fayette County maintains MOE documentation (Digital Process/Server)
 - If stored on a file server, who has user rights
 - Are hard copies printed and maintained?
 - If so, where?
- The positions within Fayette County responsible for each of these activities

KDE Formalized LEA MOE Process

- MUNIS is the financial accounting system all LEAs in Kentucky use
- LEAs enter all financial transactions at the LEA level, including special education expenditures, in MUNIS, which is used to track MOE expenditures
- KDE runs a MUNIS Query at the end of the fiscal year to pull all Special Education General Fund expenditures to determine MOE compliance (General Fund includes state and local funds)

KDE Formalized LEA MOE Process (cont.)

- KDE uses the results from the MUNIS Query to populate the *LEA MOE Calculator* for all LEAs
- For MOE Compliance, the only tab the LEA populates is the Exceptions tab (orange tabs)
- For MOE Eligibility, the only tab the LEA populates is the Budget Tab (red tabs) and any potential exceptions
- The LEA reviews all other tabs for their MOE Compliance and MOE Eligibility

KDE Formalized LEA MOE Process (cont.)

- Kentucky sends the *LEA MOE Calculator* to DoSE and the Finance Director in each LEA
- The DoSE shares the *LEA MOE Calculator* with local staff
- Larger LEAs have multiple individuals working together to complete the *LEA MOE Calculator*

IDC Helped Throughout the Entire Process

- IDC sent the document to all parties involved in the meeting
- IDC came to Kentucky and facilitated the meeting between staff from the KDE and Fayette County
- IDC developed the protocol document used by Fayette County to document its processes
- Each of the parties provided feedback and IDC finalized the MOE protocol document

Thoughts About the Overall Process

- This was a learning experience for all parties involved
- The collaboration between IDC, KDE, and Fayette County opened up a new line of information that we were not aware of before
- KDE has definitely gained by participating in the process



Wrap Up

Participant Outcomes



- Participants will have increased knowledge about the concepts of local education agency (LEA) maintenance of effort (MOE)
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Evaluation

- The poll questions will appear on the right-hand side.

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Project Officers: Richelle Davis and Meredith Miceli

