

# Writing Exemplary Data Notes for Local Educational Agency Maintenance of Effort Reduction Data and Coordinated Early Intervening Services Data

**CIFR Practice Guides** are intended to assist states and other stakeholders to better understand how states may implement fiscal reporting requirements set forth in the Individuals with Disabilities Education Act (IDEA). The guides may be developed in collaboration with other national technical assistance centers. This informal guidance does not represent an interpretation of the IDEA by the Office of Special Education Programs (OSEP) or the U.S. Department of Education.

## Introduction

As part of the IDEA Part B data requirements, states submit data on their local educational agency (LEA) maintenance of effort (MOE) reduction and their coordinated early intervening services (CEIS) to the Office of Special Education Programs (OSEP). The system used for this data submission is the ED Facts Metadata and Process System (EMAPS). When submitting the data to EMAPS, the state's submission may be flagged for two reasons: 1) fatal errors that prevent the data file from uploading to EMAPS and 2) warnings that indicate potential data quality issues that may require further explanation. In the second scenario, state educational agencies (SEAs) must provide explanations of why these data warnings may have occurred; these explanations are commonly known as data notes.

States are able to submit these data notes (up to 4,000 characters) to OSEP via EMAPS along with the original MOE and CEIS data and any necessary revised data during the data submission and resubmission windows. If requested by OSEP via Data Quality and Year-to-Year Change reports, outside of those two windows, states must submit data notes via OMB-MAX, the online data communication tool used by OSEP. The processes for receiving data note requests and submitting data notes are described in detail below.

This practice guide is intended to help states develop effective data notes to respond to any data quality inquiries. The document describes the value of well written explanations of data warnings, provides an overview of OSEP's data-quality review process, and provides examples of both inadequate and exemplar data notes for several common warning messages.

A complete list of warnings and fatal errors is located in the [EMAPS IDEA Part B MOE Reduction and CEIS User Guide](#). The IDEA Data Center (IDC) and the Center for IDEA Fiscal Reporting (CIFR) have also created a [618 Data Pre-submission Edit Check Tool – Part B MOE and CEIS](#) spreadsheet to help SEAs identify data concerns before submitting their data.

The Center for IDEA Fiscal Reporting helps states improve their capacity to report special education fiscal data. The center is a partnership among WestEd, American Institutes for Research (AIR), Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat.

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## Why well-written data notes are important

- » Data notes help SEA program, fiscal, and data staff interpret their own data correctly and submit consistent, high-quality data over time.
- » All data reported pursuant to IDEA Part B, Section 618 are reported publicly — for example, in the Annual Report to Congress. It is important to provide meaningful context to members of the public who are consumers of the data. Without clarifications provided by data notes, the public may not understand the appropriate use of the data, may misinterpret the meaning of the data, and may not understand the limitations of the data.
- » A well written data note may help reduce the burden of responding to follow up questions from OSEP.
- » Some data warnings that states receive when submitting their data could indicate potential compliance issues regarding the implementation of IDEA at the state and local level. Providing data notes with clear explanations of the data issues that generated the warnings may help address OSEP’s compliance questions.

## OSEP data-quality review process

OSEP’s data quality review process assesses the quality of the SEA’s MOE and CEIS data and determines whether SEAs need to submit data notes to explain any data quality issues.

SEAs must submit their MOE and CEIS data to OSEP through *EMAPS* by the data submission due date, which is the first Wednesday in May. The Research to Practice (RTP) division of OSEP uses the originally submitted MOE and CEIS data to conduct data quality reviews on the following:

- » **Timeliness:** Data are submitted on or before the due date.
- » **Completeness:** All required data are submitted.
- » **Accuracy:** Data passed OSEP’s edit checks.
- » **Year-to-year changes:** Comparisons for Sections 611 and 619 are reported last year and this year.

RTP also collaborates with colleagues in OSEP’s Monitoring and State Improvement Planning (MSIP) Division to review the data for compliance with IDEA requirements. States are given an opportunity to resubmit their data during the *EMAPS* re-open period, but only the MOE and CEIS data submitted as of the initial due date are used for data quality reviews. The *EMAPS* re-open period can vary from year to year. For specific dates, reference the [EMAPS IDEA Part B MOE Reduction and CEIS User Guide](#).

After the RTP’s initial data quality review, the following occurs:

- » OSEP posts the results as a Data Quality Report to each SEA’s individual [OMB-MAX webpage](#). This report identifies whether additional data notes are required or if the data need to be resubmitted based on the data quality inquiries and the results of the year-to-year change reports.
- » SEAs have about one month to review the report and provide data notes and/or resubmit the data. This one-month window occurs during the *EMAPS* re-open period.
- » RTP and MSIP conduct a final review of the data notes and/or resubmissions for the publicly reported data.
- » The final reviews are used by MSIP for possible compliance follow-up questions.

## How to review Data Quality and Year-to-Year Change Reports

To review the data quality reports, SEAs will first need to contact the [EDFacts Partner Support Center](#) (PSC) to acquire a username and password for accessing the OMB-MAX (this step is only necessary if the IDEA Data Manager does not already have an account). The data quality reports will include a checklist of the data quality measures – timeliness, completeness, and accuracy – with check marks next to each measure for which the SEA met the criteria. If the SEA did not meet the criteria, the RTP will include explanatory comments in the report, in the “Additional DQ Concerns” section, and a checkbox for resubmission/data note needed.

When reviewing the reports, states should:

- » Review the reports along with the submitted data.
- » Review the changes noted in the Year-to-Year Change Report.
- » Review the data warnings.
- » Review the data in the SEA’s systems for data quality concerns.
- » Contact the LEAs/educational service agencies (ESAs) for clarity about the entered data.
- » Resubmit the data, if it is determined that there was a data entry error (e.g., the wrong data were entered).
- » If the SEA determines that the data are accurate, but still generate a warning because of an unexpected or unusual combination of data elements, the SEA should submit an explanation for the data warning into OMB-MAX. This may involve input from the LEAs/ESAs.

The rest of this document will focus on 10 data quality warnings generated by the EMAPS system and examples of ways to respond to these warnings.

## General guidance on writing data notes: What types of information should be included in good notes? What details are helpful?

When composing data notes to explain particular data issues, the state should provide the following information:

- » LEA(s) National Center for Education Statistics (NCES) ID.
- » Data quality warning that is being explained in the data note.
- » Fiscal year(s) associated with data warning.
- » Funding amount(s) associated with data warning.
- » A general explanation of why the data warning occurred.
- » Description of how the SEA or LEA was noncompliant with IDEA regulations (e.g., the SEA did not calculate and distribute the correct amount of IDEA Part B funds to an LEA; an LEA reserved more than 15% of the LEA’s IDEA Part B grant for CEIS; an LEA took an MOE adjustment when the LEA did not have a determination of “meets requirements”).
- » The amount of the repayment (if the noncompliance issue was associated with LEA MOE or CEIS amounts over 15%) and when the repayment was submitted to the U.S. Department of Education.
- » Any steps taken by the SEA to ensure that the noncompliance issue has been corrected and will not recur.

## Selected data quality warnings and inadequate and exemplar data notes

- » The following table contains two columns: (1) "Data Quality Warnings" which are reproduced in **Bold** and (2) "Inadequate and Exemplar Data Notes."
- » Next to each data quality warning is an example of an inadequate data note, followed by one or two exemplar data notes.
- » Highlighted information is used throughout the table to indicate dates, dollar amounts, and information about specific LEAs that states need to carefully update to ensure that the data note fully explains the warning.
- » Some exemplar data notes address circumstances that, while unexpected, do not demonstrate potential noncompliance with IDEA. They are indicated as "**Exemplar data note.**"
- » Other exemplar data notes address situation in which there is potential noncompliance. They are indicated as "**Exemplar data note (w/potential noncompliance).**"
- » Exemplar data notes should not necessarily be copied verbatim, but rather, should be used as a guiding example of the types of information that should be included in a data note. Do not simply cut and paste the exemplar data note from this document.
- » Be sure to start each data note with the actual warning message being addressed and only report actions actually taken by the SEA or LEA in your data notes.

**Table 1. Selected data quality warnings and inadequate and exemplar data notes**

Data Quality Warnings	Inadequate and Exemplar Data Notes
<p><b>Total LEA/ESA allocations for Section 611 FFY X (A2A) and/or FFY Y (A2B) contain a zero, 'NA,' or 'M.'</b></p>	<p><b>Inadequate data note:</b> The LEA did not have an IDEA Section 611 allocation.</p> <p><b>Exemplar data note:</b> For the warning: "<b>Total LEA/ESA allocations for Section 611 FFY X (A2A) and/or FFY Y (A2B) contain a zero, 'NA,' or 'M,'</b>" the LEA [list by NCES ID] did not receive an IDEA Section 611 allocation because it is a newly established charter school that was not in operation for FFY X.</p> <p><b>Exemplar data note (w/ potential noncompliance):</b> For the warning: "<b>Total LEA/ESA allocations for Section 611 FFY X (A2A) and/or FFY Y (A2B) contain a zero, 'NA,' or 'M,'</b>" the SEA did not provide LEA [list by NCES ID] with an IDEA Section 611 allocation for FFY X. The LEA was a newly established charter school that the SEA's special education finance unit was not aware of during the allocation period. The SEA has since provided the required amount of funding (\$XX,XXX.xx) from the state-level discretionary funds and put policies in place to track all newly established charter schools, to ensure that this will not occur in the future.</p>

Data Quality Warnings	Inadequate and Exemplar Data Notes
<p><b>Total LEA/ESA allocations for Section 619 FFY X (A3A) and/or FFY Y (A3B) contain a zero, 'NA,' or 'M.'</b></p>	<p><b>Inadequate data note:</b> The LEA did not have an IDEA Section 619 allocation.</p> <p><b>Exemplar data note:</b> For the warning: “<b>Total LEA/ESA allocations for Section 619 FFY X (A3A) and/or FFY Y (A3B) contain a zero, 'NA,' or 'M,'</b>” the LEA [list by NCES ID] did not receive an IDEA Section 619 allocation because it is a high school district and only serves children with disabilities ages 6–21. The LEA does not serve children with disabilities ages 3–5, so they do not receive an IDEA Section 619 allocation.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: <b>Total LEA/ESA allocations for Section 619 FFY X (A3A) and/or FFY Y (A3B) contain a zero, 'NA,' or 'M,'</b> the SEA failed to provide an IDEA Section 619 allocation to LEA [list by NCES ID] because they only served two 5-year-old children with disabilities in kindergarten. The SEA allocation system did not recognize the LEA as needing an allocation because the allocation system was using a grade criterion of pre-K instead of an age range of 3–5. The SEA has since provided the required amount of funding (\$XX,XXX.xx) from the state-level discretionary funds and revised its allocation system to use an age range of 3–5 on the child count date.</p>
<p><b>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality in SY XXXX-YY (C2A) was 'Yes' and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY X (A5) does not equal amount reserved for required CEIS in the LEA/ESA (C2B).</b></p>	<p><b>Inadequate data note:</b> The LEA did not use the grant from the reported year for CEIS.</p> <p><b>Exemplar data note:</b> For the warning: “<b>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality in SY XXXX-YY (C2A) was 'Yes' and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY X (A5) does not equal amount reserved for required CEIS in the LEA/ESA (C2B),</b>” the LEA [list by NCES ID] chose to reserve funds from the prior year’s (FFY X) grants to implement required CEIS in SY XXXX-YY. The total for the Sections 611 and 619 grants in FFY X was \$XXX,XXX.xx. Fifteen percent of that amount is \$YY,YYY.yy, which equals the amount reported in C2B.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: “<b>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality in SY XXXX-YY (C2A) was 'Yes' and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY X (A5) does not equal amount reserved for required CEIS in the LEA/ESA (C2B),</b>” the LEA [list by NCES ID] reserved the improper amount of funds for CEIS in SY XXXX-YY. SEA staff verified with the LEA that the required amount was \$XXXXXX.xx [use number in A5] and that the LEA has since reserved the required amount for CEIS. In order to avoid this in the future, the SEA has begun calculating the 15% CEIS maximum for all LEAs and communicates that number to each LEA that has significant disproportionality. This number is now also compared to the documentation that is submitted by LEAs.</p>
<p><b>Percent available reduction taken by the LEA/ESA (B4) is greater than 100%.</b></p>	<p><b>Inadequate data note:</b> The state confirmed that the LEA took an MOE reduction greater than 100% of funds available.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: “<b>Percent available reduction taken by the LEA/ESA (B4) is greater than 100%,</b>” the SEA contacted the LEA [list by NCES ID] and determined that the LEA took greater than 100% of the MOE reduction. The LEA had an available MOE reduction of \$XXXX.xx. The LEA ended up taking \$XXXX.xx for FY {X}. The SEA provided additional training to the LEA around the requirements associated with MOE reduction.</p>

Data Quality Warnings	Inadequate and Exemplar Data Notes
<p><i>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘Yes’ and Total number of children receiving CEIS under the IDEA in the LEA/ESA (D2) was zero, ‘M,’ or ‘NA.’</i></p>	<p><b>Inadequate data note:</b> The data are correct.</p> <p><b>Exemplar data note:</b> For the warning: “<i>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘Yes’ and Total number of children receiving CEIS under the IDEA in the LEA/ESA (D2) was zero, ‘M,’ or ‘NA.’</i>” after engaging in extensive planning and root cause analysis, the LEA [list by NCES ID] used a portion of the funds reserved to provide professional development to staff who will, in the next school year, be providing CEIS to students in grades K–12 who are at risk for identification as special education students. The actual services will be provided to students in the following school year using the remainder of the funds reserved in the prior year and will be reported in D2 of that school year’s data submission.</p>
<p><i>Did the LEA/ESA voluntarily use up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘Yes’ and Total number of children receiving CEIS under the IDEA in the LEA/ESA (D2) was zero, ‘M,’ or ‘NA.’</i></p>	<p><b>Inadequate data note:</b> The data are correct.</p> <p><b>Exemplar data note:</b> For the warning: “<i>Did the LEA/ESA voluntarily use up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘Yes’ and Total number of children receiving CEIS under the IDEA in the LEA/ESA (D2) was zero, ‘M,’ or ‘NA.’</i>” after engaging in extensive planning, the LEA [list by NCES ID] used a portion of the funds reserved to provide professional development to staff who will, in the next school year, be providing CEIS to students in grades K–12 who are at risk for identification as special education students. The actual services will be provided to students in the following school year using the remainder of the funds reserved in the prior year and will be reported in D2 of that school year’s data submission.</p>



Data Quality Warnings	Inadequate and Exemplar Data Notes
<p><i>The LEA/ESA voluntarily reserved up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘Yes’ and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY {X} (A5) is less than the amount reserved for voluntary CEIS (C3B).</i></p>	<p><b>Inadequate data note:</b> The LEA did not use the grant from the reported year for CEIS.</p> <p><b>Exemplar data note:</b> For the warning: “<i>The LEA/ESA voluntarily reserved up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘Yes’ and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY {X} (A5) is less than the amount reserved for voluntary CEIS (C3B).</i>” the LEA [list by NCES ID] chose to reserve funds from the prior year’s (FFY X) grants to implement voluntary CEIS in SY XXXX-YY. The total for the Sections 611 and 619 grants in FFY X was \$XXX,XXX.xx. Fifteen percent of that amount is \$YY,YYY.yy, which is equal to or greater than the amount reported in C3B.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: “<i>The LEA/ESA voluntarily reserved up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘Yes’ and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY {X} (A5) is less than the amount reserved for voluntary CEIS (C3B).</i>” the LEA [list by NCES ID] reserved the improper amount of funds for voluntary CEIS in SY XXXX-YY. SEA staff verified with the LEA that the maximum amount was \$XXXXXXXX.xx [use number in A5] and that the LEA has since reserved the proper amount for CEIS and that the amount of funds expended for CEIS was not higher than the maximum allowed amount. In order to avoid this in the future, the SEA has begun calculating the 15% CEIS maximum for all LEAs and communicates that number to each LEA with the IDEA application for funds and the IDEA award. This number is now also compared to the documentation that is submitted by LEAs.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: “<i>The LEA/ESA voluntarily reserved up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘Yes’ and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY {X} (A5) is less than the amount reserved for voluntary CEIS (C3B).</i>” the LEA [list by NCES ID] reserved the improper amount of funds for voluntary CEIS in SY XXXX-YY. SEA staff verified with the LEA that the maximum amount was \$XXXXXXXX.xx [use number in A5] and that the LEA expended more IDEA funds for CEIS than allowed. The SEA has determined the amount of unallowable costs and is working with the LEA to determine if there is any way for the unallowable costs to be reallocated to state or local funds and the IDEA funds expended for allowable costs. At the conclusion of this process, the SEA will repay the federal government from non-federal funds the amount of the unallowable costs. In order to avoid this in the future, the SEA has begun calculating the 15% CEIS maximum for all LEAs and communicates that number to each LEA with the IDEA application for funds and the IDEA award. This number is now also compared to the documentation that is submitted by LEAs.</p>
<p><i>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘No,’ ‘M,’ or ‘NA’ and Did the LEA/ESA voluntarily use up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘No’ or ‘M’ and Total number of children who received CEIS during reference period (D2) is greater than zero.</i></p>	<p><b>Inadequate data note:</b> The data are correct.</p> <p><b>Exemplar data note:</b> For the warning: “<i>Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘No,’ ‘M,’ or ‘NA’ and Did the LEA/ESA voluntarily use up to 15% of IDEA 611 or 619 funds for CEIS (C3A) was ‘No’ or ‘M’ and Total number of children who received CEIS during reference period (D2) is greater than zero,</i>” students reported in D2 received CEIS from the LEA [list by NCES ID] during the reported school year. The LEA reserved funds for <b>voluntary/required</b> CEIS in the prior school year and used the remaining funds to provide CEIS to students in this school year. In the prior school year, the LEA engaged in extensive planning and root cause analysis prior to providing professional development for staff who were going to be providing CEIS to the students reported in D2.</p>

Data Quality Warnings	Inadequate and Exemplar Data Notes
<p><b>Specify the determination under 34 CFR §300.600(a)(2) that controls whether the LEA may be able to reduce MOE (B2) not equal '1' and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero.</b></p>	<p><b>Inadequate data note:</b> The state allows LEAs to take an MOE reduction with a determination of something other than “meets requirements.”</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: <i>“Specify the determination under 34 CFR §300.600(a)(2) that controls whether the LEA may be able to reduce MOE (B2) does not equal ‘1’ and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero,”</i> the SEA determined that the LEA [list by NCES ID] reduced MOE even though they had a determination of {X} for FFY {X}. The state prior to the release of the updated regulations allowed LEAs to take an MOE reduction with a determination of something other than “meets requirements.” The SEA has revised its policies and conducted follow-up with the LEA with training materials and instructions on taking an MOE reduction. Based on a preliminary review of FFY {X} data, the LEA has reduced MOE correctly because of the SEA training.</p>
<p><b>Increase in LEA/ESA allocations for Section 611 of IDEA (A2C) is less than or equal to zero and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero.</b></p>	<p><b>Inadequate data note:</b> The state determined that the LEA took an MOE reduction without an increase in IDEA 611 funds.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: <i>“Increase in LEA/ESA allocations for Section 611 of IDEA (A2C) is less than or equal to zero and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero,”</i> the SEA determined that the LEA [list by NCES ID] reduced MOE even though they did not have an increase in 611 funds for FFY {X}. The state conducted follow-up with the LEA with training materials and instructions on taking an MOE reduction. The SEA also determined the LEA's compliance with LEA MOE and found that the LEA met MOE based on one of the four methods after applying allowable exceptions. Based on a preliminary review of FFY {Y} data, the LEA is now applying the MOE reduction correctly because of the SEA training.</p> <p><b>Exemplar data note (w/potential noncompliance):</b> For the warning: <i>“Increase in LEA/ESA allocations for Section 611 of IDEA (A2C) is less than or equal to zero and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero,”</i> the SEA determined that the LEA [list by NCES ID] reduced MOE even though they did not have an increase in 611 funds for FFY {X}. The state conducted follow-up with the LEA with training materials and instructions on taking an MOE reduction. The SEA also determined the LEA's compliance with LEA MOE and found that the LEA did not meet MOE based on one of the four methods after applying allowable exceptions. The SEA returned the failure amount (\$XXXXX.xx) to the U.S. Department of Education on (MM/DD/YYYY). Based on a preliminary review of FFY {Y} data, the LEA is now applying the MOE reduction correctly because of the SEA training.</p>



Data Quality Warnings

***Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘Yes’ and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero.***

Inadequate and Exemplar Data Notes

**Inadequate data note:** The state determined that the LEA took an MOE reduction even though they were determined to have significant disproportionality.

**Exemplar data note (w/potential noncompliance):** For the warning: “***Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘Yes’ and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero,***” the SEA determined that the LEA [list by NCES ID] reduced MOE even though they were determined to have significant disproportionality for FFY {X}. The state conducted follow-up with the LEA with training materials and instructions on taking an MOE reduction. The SEA also determined the LEA’s compliance with LEA MOE and found that the LEA met MOE based on one of the four methods after applying allowable exceptions. Based on a preliminary review of FFY {Y} data, the LEA is now applying the MOE reduction correctly because of the SEA training.

**Exemplar data note (w/potential noncompliance):** For the warning: “***Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (C2A) was ‘Yes’ and Reduction of local and/or state funds taken pursuant to Section 613(a)(2)(C) (B3) is greater than zero,***” the SEA determined that the LEA [list by NCES ID] reduced MOE even though they were determined to have significant disproportionality for FFY {X}. The state conducted follow-up with the LEA with training materials and instructions on taking an MOE reduction. The SEA also determined the LEA’s compliance with LEA MOE and found that the LEA did not meet MOE based on one of the four methods after applying allowable exceptions. The SEA returned the failure amount (\$XXXXXX.xx) to the U.S. Department of Education on (MM/DD/YYYY). Based on a preliminary review of FFY {Y} data, the LEA is now applying the MOE reduction correctly because of the SEA training.