

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

CIFR practice guides help state staff understand how to implement the fiscal reporting requirements of the Individuals with Disabilities Education Act (IDEA). These guides are not an official interpretation of 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 IDEA Part B subgrants, local educational agency (LEA) maintenance of effort (MOE), voluntary coordinated early intervening services (CEIS), and comprehensive CEIS (CCEIS). The data are submitted to the Office of Special Education Programs (OSEP) using ED Facts EDPass, the U.S. Department of Education's data submission and management system. EDPass may flag the state's submitted data for two reasons: fatal errors that prevent the data file from uploading to the system and potential data quality issues that trigger business rule failures and may require further explanation. In the second case, state educational agencies (SEAs) must provide explanations of why these rule failures have occurred; these explanations are commonly known as data notes.

This practice guide helps states develop effective data notes to address rule failures. It provides an overview of the data quality review process and examples of both inadequate and exemplar data notes for two common rule failure messages.

Documents available on the [ED Facts File Specifications webpage](#) describe the required data elements, and a list of rule failures can be found in the [ED Facts Business Rules Single Inventory](#). The [MOE/CEIS/CCEIS Edit Check and File-Building Tool](#) (developed by the IDEA Data Center and CIFR) helps SEAs identify data concerns before submitting their data.

Importance of Well-Written Data Notes

- » 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.
- » Some rule failures that states receive when submitting their data could indicate potential compliance issues regarding the implementation of IDEA at the state and local levels. Providing data notes with clear explanations of the data issues that generated the rule failures may help address OSEP's compliance questions.

Data Quality Review Process

SEAs must submit their MOE and CEIS data and data notes (up to 4,000 characters) to OSEP through EDPass by the due date. See the [EDFacts Data Submission Organizer](#) for the specific due date.

After a successful upload, EDPass generates a summary report of any business rules that failed. The report also provides year-to-year comparisons of Section 611 allocations reported in the previous and current year submissions. OSEP expects a revised data file or data note for all unresolved rule failures triggered by the system and for any other data quality concern.

State staff are encouraged to review the report and make corrections as needed *before* the end of the data submission window. If the data are accurate but still generate a rule failure because of an unexpected or unusual combination of data elements, staff should provide an explanation for the rule failure, which may require input from the LEAs. States can resubmit data and additional data notes as many times as needed before the end of the submission period.

In addition, staff from OSEP's Research to Practice (RTP) and Monitoring and State Improvement Planning (MSIP) Divisions review the data and data notes to ensure compliance with IDEA requirements. This review may generate follow-up questions for states. As OSEP prepares the data for publication, some data may be suppressed (see "OSEP Data Suppression" box).

OSEP Data Suppression

OSEP may suppress particular elements of a state's MOE and CEIS data submission if there are concerns about the quality of the information. OSEP takes the submission of the data as well as data notes into consideration when making decisions around suppressing data due to quality concerns. OSEP suppresses the data when there is a high likelihood that the information presented does not align with the reporting instructions of the MOE and CEIS data collection. The submission of clear explanations via data notes could prevent the need to suppress the data.

For instance, if OSEP is provided information that a state reports the amount of local and/or state funds that an LEA reduced for reasons other than those pursuant to Section 613(a)(2)(C) under File Specification (FS) 233/Data Group (DG) 905, OSEP would likely suppress these data. Another example: If a state reports that an LEA did not reserve funds for comprehensive CEIS (CCEIS) due to significant disproportionality under FS234/DG907 but reports that the LEA was identified as having significant disproportionality due to "identification as a child with a disability" under FS235/DG909, OSEP will likely suppress these data.

Guidance on Writing Data Notes

What types of information should be included in good notes? Be sure to address all rule failures from the EDPass report prior to the data submission due date. When composing data notes to explain particular issues, the state should provide the following information:

- » the rule failure message that is being addressed (this should be at the start of the data note)
- » LEA Identifier (State) (FS029/DG4) and name
- » federal fiscal year(s) associated with the rule failure
- » funding amount(s) associated with the rule failure
- » a general explanation of why the rule failure occurred and actions taken by the SEA or LEA to address it

- » enough information for OSEP to determine whether the SEA or LEA was compliant 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 or will be 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

Example Data Notes

The following two examples provide a rule failure message followed by inadequate and exemplar data notes for responding to that rule failure. The specific wording of these example rule failure messages (e.g., the variable labels) is current at the time of this guide's publication but may change over time; nonetheless, the general guidance provided by the exemplar data notes should still apply.

- » Data notes are inadequate if they do not contain enough information for OSEP to determine the LEA or educational service agency (ESA) being discussed and whether possible compliance concerns have been addressed.
- » Exemplars contain all of the information described in the section above. They are intended to help the reader understand the types of information that should be included in good notes and the kinds of details that are helpful.
- » For writing their own data notes, SEAs should not copy the exemplar data notes verbatim (i.e., do not simply cut and paste the exemplar data note from this document). Rather, these exemplars should be used for guidance on the types of information that should be included in a data note.

Rule failure message example 1:

“Did the LEA/ESA meet the MOE compliance standard (FS232/DG903) was ‘No’ and By the date of this data submission, did the State return non-Federal funds to the Department based on the failure of the LEA/ESA to meet the MOE compliance standard (FS232/DG904) was ‘M’ or ‘NA.’”

Inadequate data note: The SEA did not return nonfederal funds to the Department.

Exemplar data note: For the rule failure message, “Did the LEA/ESA meet the MOE compliance standard (FS232/DG903) was ‘No’ and By the date of this data submission, did the State return non-Federal funds to the Department based on the failure of the LEA/ESA to meet the MOE compliance standard (FS232/DG904) was ‘M’ or ‘NA,’” LEA(s) [list by FS029/DG4 LEA Identifier (State) and name] did not meet the MOE compliance standard. The SEA completed the audit in MM/YYYY, right before the data collection submission date. The SEA is working with the LEAs pursuant to state regulation XX to collect nonfederal funds. The SEA will submit the nonfederal funds by (MM/DD/YYYY).

Note to Guide Users

Be sure to review LEA MOE compliance rule failures based on reporting logic. Some failures may indicate data entry errors that require correction and not a data note.

For example, one common rule failure message is: “Did the LEA/ESA meet the MOE compliance standard in FFY XX (FS232/DG903) is ‘Yes,’ ‘M,’ or ‘NA’ and By the date of this data submission, did the State return non-Federal funds to the Department based on the failure of the LEA/ESA to meet the MOE compliance standard in FFY XX (FS232/DG904) and What amount of non-Federal funds did the State return to the Department based on the failure of the LEA/ESA to meet the MOE compliance standard in FFY XX (FS233/DG906) are not equal to ‘NA’ or ‘M.’”

When MOE compliance is “Yes,” “M,” or “NA,” the SEA generally should enter “NA” or “M” for both the date of payment and the amount of payment.

Addressing rule failures triggered by reporting logic at the time of data submission may reduce the number of failures that require data notes.

Rule failure message example 2:

“Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (FS234/DG907) was ‘Yes’ and the absolute value of the difference between 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY XX (A5) and the Amount reserved for required CEIS in the LEA/ESA (FS236/DG910) is $\geq$ \$10.”

Inadequate data note: The LEA did not use the grant from the reported year for CCEIS.

Exemplar data note: For the rule failure message: “Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (FS234/DG907) was ‘Yes’ and the absolute value of the difference between 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY XX and the Amount reserved for required CEIS in the LEA/ESA (FS236/DG910) is $\geq$ \$10,” the LEA [list by FSo29/DG4 LEA Identifier (State) and name] chose to reserve funds from the next year’s (FFY XX+1) grants to implement comprehensive CEIS in SY XXXX–YY. The total for the Sections 611 and 619 grants in FFY XX was \$XXX,XXX.xx. Fifteen percent of that amount is \$YY,YYY.yy, which is equal to the amount reported in FS236/DG910. The SEA resubmitted the file reporting zero dollars reserved for the reference year (FFY XX). The SEA will report the correct amount of funds for the reference year (FFF XX+1).

Exemplar data note (w/potential noncompliance): For the rule failure message: “Was the LEA/ESA required to use 15% of funds for CEIS due to significant disproportionality (FS234/DG907) was ‘Yes’ and the absolute value of the difference between 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY XX and the Amount reserved for required CEIS in the LEA/ESA (FS236/DG910) is $\geq$ \$10,” the LEA [list by FSo29/DG4 LEA Identifier (State) and name] reserved the improper amount of funds for comprehensive CEIS in SY XXXX–YY. SEA staff verified with the LEA that the maximum amount was \$XXX,XXX.xx and that the LEA has since reserved the proper amount for CCEIS and that the amount of funds expended for CCEIS was not higher than the maximum allowed amount. In order to avoid this in the future, the SEA has begun calculating the 15% CCEIS 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.

Exemplar data note (w/potential noncompliance): For the warning: “The LEA/ESA reserved 15% of IDEA 611 or 619 funds for CCEIS (FS234/DG907) was ‘Yes’ and 15% of the total LEA/ESA allocation for Sections 611 and 619 for FFY XX is less than the amount reserved for comprehensive CEIS (FS236/DG910),” the LEA [list by FSo29/DG4 LEA Identifier (State) and name] reserved the improper amount of funds for comprehensive CEIS in SY XXXX–YY. SEA staff verified with the LEA that the maximum amount was \$XXX,XXX. xx and that the LEA expended more IDEA funds for CCEIS 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 nonfederal funds the amount of the unallowable costs. In order to avoid this in the future, the SEA has begun calculating the 15% CCEIS 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.

The Center for IDEA Fiscal Reporting (CIFR) helps states improve state capacity to collect, report, analyze, and use IDEA fiscal data. The center is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

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This 2025 publication is an update to a previously published resource. We recommend replacing any earlier resources in your records with this version.

If you have questions about the contents of this document, please contact CIFR at cifr_info@WestEd.org