

Part B IDEA Fiscal Forum Agenda

Coherence in Action: Coordinating Part B Fiscal Systems for Impact September 1–3, 2026

Hosted by CIFR, the IDEA Fiscal Forum (IFF) brings together state directors of special education and IDEA specialists to build knowledge and capacity through peer learning and collaboration on critical fiscal issues.

Tuesday, September 1, 9:00 a.m.–4:45 p.m.

Time	Activity
9:00 a.m. (45 min.)	Welcome to Kansas City! Opening remarks
9:45 a.m. (15 min.)	Break
10:00 a.m. (90 min.)	Concurrent Breakout Sessions 1 1A: LEA MOE 101: Core Concepts and Key Requirements (MOE Part I) Maintenance of effort (MOE) is one of IDEA’s most important fiscal requirements—and one of its most misunderstood. This interactive session provides a practical introduction to LEA MOE, including its purpose, calculation methods, key requirements, and common compliance considerations to build a strong foundation for effective fiscal oversight. 1B: Strategic State Fiscal Decisions Under IDEA: Balancing Flexibility and Risk to Achieve Impact IDEA gives states flexibility in how they administer Part B funds, but every fiscal decision involves tradeoffs. Explore key decision points related to state set-aside funds, high-cost funds, and reallocations while hearing how Ohio approaches these choices to balance compliance, flexibility, and system impact. 1C: Maintaining IDEA State Financial Support in a Shifting Landscape: Implications of Policy, Economic, and Structural Change Economic shifts, legislative changes, and agency reorganization can all affect a state’s ability to maintain required financial support. Learn practical strategies for identifying emerging risks, strengthening internal

Time	Activity
	coordination, and sustaining compliance, including lessons learned from Kansas's experience navigating significant policy change.
11:30 a.m. (15 min.)	Break
11:45 a.m. (90 min.)	Strengthening Connections Across States <i>Lunch is provided. Join a Community of Practice of choice for lunch and discussion.</i>
1:15 p.m. (15 min.)	Break
1:30 p.m. (90 min.)	Concurrent Breakout Sessions 2 2A: Coordination in Action: Preventing and Responding to LEA MOE Challenges (MOE Part II) Move beyond the basics to tackle real-world LEA MOE challenges. Through scenarios and discussion, explore strategies for identifying risks early, supporting LEAs, and strengthening state oversight systems while learning how Virginia addresses complex MOE issues in practice. 2B: Making Sense of IDEA Part B State Set-Aside Funds: Key Questions for Stronger State Practices Explore the requirements and practical considerations for managing IDEA Part B state set-aside funds. Participants will review allowable uses, reservation amounts, statewide priorities, and monitoring responsibilities through interactive scenarios. Arizona and Utah will share how they approach these decisions, offering practical examples and lessons learned from their experiences. 2C: Show Me the Math: Understanding IDEA Excess Costs This session translates the IDEA excess cost requirement into a practical, step-by-step calculation. Participants will explore common errors, review NCSI's Excess Costs Calculator, and work through a realistic scenario to identify calculation problems, determine compliance, and strengthen state guidance and LEA implementation.
3:00 p.m. (15 min.)	Break
3:15 p.m. (90 min.)	IDEA Fiscal Knowledge Challenge <i>Connect with your peers and TA providers while testing your knowledge of IDEA fiscal topics in a team-based trivia challenge.</i>

Wednesday, September 2, 9:00 a.m.–4:45 p.m.

Time	Activity
9:00 a.m. (90 min.)	Concurrent Breakout Sessions 3 3A: IDEA Part B LEA Subgrants: Formula Fundamentals Every IDEA Part B subgrant begins with a formula—but getting the details right matters. This foundational session explains the three-part allocation formula for calculating subgrants, key data sources, timelines, and administrative considerations that support accurate, timely, and effective distribution of IDEA funds. 3B: Expanding the Use of Voluntary CEIS: State Strategies to Support LEA Implementation Although voluntary CEIS offers LEAs important flexibility, relatively few use it. Explore common implementation barriers and state strategies for guidance, technical assistance, data systems, and monitoring that can expand LEA use of voluntary CEIS and strengthen early intervention supports. 3C: From Compliance to Collaboration: Leveraging IDEA Part B Funds in Title I Schoolwide Programs Discover how IDEA Part B funds can be leveraged in Title I schoolwide programs while maintaining compliance with IDEA fiscal requirements. Participants will explore blending and braiding strategies, consolidation calculations, fiscal safeguards, and considerations to help SEAs support LEAs in maximizing funding flexibility.
10:30 a.m. (15 min.)	Break
10:45 a.m. (90 min.)	Concurrent Breakout Sessions 4 4A: Fiscal Agility: Building Adaptive and Coherent Systems Strong IDEA fiscal systems must remain effective even as funding, policies, staffing, and priorities change. Discover how states build resilient systems through standardized processes, data-informed decision-making, and continuous improvement, with practical insights from Connecticut’s approach to strengthening fiscal agility. 4B: Who Is Responsible? Understanding IDEA LEAs and Fiscal Responsibility Who is the LEA under IDEA? In complex organizational systems, this may not always be easy to answer. OSEP will provide the regulatory foundation for understanding IDEA LEAs. CIFR will then present a practical framework for identifying the IDEA LEA, tracing the subgrant relationship, examining fiscal responsibility, uncovering inconsistencies, and strengthening state policies, systems, and documentation.

Time	Activity
	4C: Use It or Lose It: Managing Carryover, Compliance, and IDEA Proportionate Share Funds Gain practical strategies for implementing and monitoring IDEA proportionate share requirements for parentally placed private school children with disabilities. Participants will examine budgeting, allowable uses of funds, carryover requirements, and state practices through interactive scenarios designed to strengthen compliance and reduce unspent funds.
12:15 p.m. (15 min.)	Break
12:30 p.m. (75 min.)	Keynote with Audrey Levorse, Interim Executive Director of the National Association of State Directors of Special Education (NASDSE) <i>Lunch is provided.</i>
1:45 p.m. (15 min.)	Break
2:00 p.m. (90 min.)	Concurrent Breakout Sessions 5 5A: From Set-Aside to Support: How States Use IDEA Funds for High-Cost Students High-cost funds can make a meaningful difference for LEAs serving students with extraordinary needs—but establishing one requires more than setting money aside. Learn how states use IDEA Part B state set-aside funds to establish high-cost funds and navigate federal requirements, and hear how Oklahoma and Missouri administer theirs. 5B: The Details That Matter: Navigating Complexity in LEA Allocations <i>(repeated on Thursday)</i> Go beyond the basics of IDEA Part B allocations to examine the complex situations states encounter every year. Through real-world scenarios, explore base payment adjustments, charter school considerations, organizational changes, and data coordination practices that support accurate, consistent, and defensible subgrant calculations. 5C: IDEA Funds in Practice: Tackling Tricky Cost Questions Strengthen your approach to determining the allowable use of IDEA Part B funds through real-world fiscal scenarios and discussion. Participants will apply federal cost principles, use a structured decision-making process to analyze challenging expenditures, and build confidence in making consistent, well-supported fiscal decisions.
3:30 p.m. (15 min.)	Break

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3:45 p.m. (60 min.)	Systems in Sync <i>Connect with colleagues as you reflect on how systems and partners work together, share what's working, and gather ideas to strengthen coherence in your state.</i>

Thursday, September 3, 9:00 a.m.–12:00 p.m.

Time	Activity
9:00 a.m. (90 min.)	Concurrent Breakout Sessions 6 6A: The Details That Matter: Navigating Complexity in LEA Allocations <i>(repeat)</i> Go beyond the basics of IDEA Part B allocations to examine the complex situations states encounter every year. Through real-world scenarios, explore base payment adjustments, charter school considerations, organizational changes, and data coordination practices that support accurate, consistent, and defensible subgrant calculations. 6B: What's Next? Getting Organized for Your Fiscal Future Bring your laptop for this hands-on session to organize key fiscal resources and federal requirements for easier access and informed decision-making. Ideal for newcomers or anyone looking to strengthen their readiness for IDEA Part B fiscal activities. You'll also have time to reflect on sessions you attended and bring questions to CIFR TA staff for support. 6C: Fiscal Monitoring: A Conversation on Practice and Possibilities Explore IDEA Part B fiscal monitoring within a state's general supervision system. Through facilitated discussion, participants will use a crosswalk of OSEP QA 23-01 and federal regulations to examine risk assessment, monitoring, noncompliance correction, and enforcement while considering possibilities for strengthening their state's fiscal monitoring system.
10:30 a.m. (30 min.)	Break and Hotel Checkout
11:00 a.m. (60 min.)	TA Time Machine and Closing <i>Lunch is provided.</i>
12:00 p.m.	Adjournment