From Data to Action: Using IDEA Fiscal Data

> **What's here?** This resource helps states examine their IDEA fiscal data and use the results to identify issues and improve procedures and practice.

Beyond Reporting and Compliance

It is important for state staff to **understand**, **communicate about**, and **analyze** their IDEA Part C and Part B fiscal data. These data can help policymakers and administrators make informed decisions that improve outcomes for infants, toddlers, children, and youth with disabilities.

By analyzing IDEA fiscal data, state educational agencies (SEAs) and state lead agencies (LAs) can:

- improve the quality of their fiscal data,
- support strategic planning and decision-making at the state and local levels,
- inform state policy, training, and technical assistance, and
- better assist state and local agencies in meeting their fiscal responsibilities.

The questions below are intended to prompt conversations and expand the use of data beyond compliance and reporting requirements.

Key Questions for Analyzing Fiscal Data

- **Understanding equity:** How can fiscal data help us understand and promote equitable access to services for infants, toddlers, children, and youth with disabilities across the state?
- **Refining procedures:** What do the data tell us about our procedures for ensuring compliance with IDEA requirements? In what ways should the procedures be adjusted to support compliance at the state and local levels?
- **Figuring out local needs:** What other data (such as identification rates, poverty rates, or school location) can we look at along with IDEA fiscal data to understand what local programs need?
- **Encouraging data use:** How can we help local agencies and programs use IDEA data to make decisions? Do we provide data in ways that are easy to understand and use? Do we analyze and share data from different years to help identify patterns?
- **Improving program and child outcomes:** How can we use fiscal data to improve our programs and help infants, toddlers, children, and youth with disabilities and their families?

Ask, Reflect, Find

The next sections for Part B fiscal requirements pose questions for analyzing your data (**ask**), ways to use the results (**reflect**), and data sources that may inform your analysis (**find**).

IDEA Part B Questions

Maintenance of State Financial Support (MFS)
State Set-Aside Funds
Allocation of IDEA Part B Subgrants to LEAs
LEA Maintenance of Effort (MOE)
Coordinated Early Intervening Services (CEIS)

For more information on IDEA fiscal requirements, visit CIFR's resource catalog.

Maintenance of State Financial Support (MFS)

Ask: What changes have you noticed over time in state funding for special education, by source? Which funding sources (such as other state agencies) have experienced declines, and why? What trends do you see in the amount of state funds (total and per child) supporting special education over time?

Reflect: Assess how the state can anticipate and proactively address a potential failure, based on these trends.

Find: State appropriations, SEA allocations, and other state agency budgets.

Ask: How do state funding amounts look across local educational agencies (LEAs)? How do these amounts differ by LEA characteristics and student need? How do changes in state funding affect the provision of special education services at both state and LEA levels?

Reflect: Develop a plan for the state to help LEAs navigate anticipated increases or decreases in state funding for special education. Use these data to communicate the importance of state special education funding to decision-makers and the legislature.

Find: State categorical funds, local funding, and LEA demographics including child counts.

Resources to Help You

[MFS Data Collection and Reporting Tool](#) (CIFR)
[MFS Funding Flow Ideograph Tool](#) (CIFR)

State Set-Aside Funds

Ask: How does the state use IDEA Part B state set-aside funds? How has the use of these funds changed over time?

Reflect: Assess whether the uses address and align with current needs, program demands, and priorities identified by the state and LEAs. Determine how often the state analyzes the use of state set-aside funds and whether the decision-making process should be updated to reflect current needs in the field.

Find: OSEP Interactive Spreadsheet (set-aside budget), SEA mission and vision, SEA strategic plan, input from LEAs (e.g., need assessments, surveys), input from students and parents (e.g., annual parent survey), and student assessment data.

Ask: What other funding is used for activities and priorities supported by IDEA state set-aside dollars? To what extent do these other funds allow the state to use increases in state set-aside funds (due to inflation adjustments) toward program expansion and new investments?

Reflect: Evaluate the state's process for determining the amount of funding from other sources that supports activities funded by set-aside dollars. Develop strategies to plan for increases and decreases in available funding sources.

Find: OSEP Interactive Spreadsheet (set-aside budget) and state special education budget.

Resources to Help You

[Quick Reference Guide on IDEA Part B State Set-Aside Funds](#) (CIFR)

Allocation of IDEA Part B Subgrants to LEAs

Ask: How much of the money for special education comes from IDEA compared to state and local funding? Do some LEAs rely more on federal funds than others? Are these differences related to LEA characteristics such as location or wealth?

Reflect: Examine technical assistance and coaching that the state provides to help LEAs understand how to use different funding sources for special education. Explore how strategic planning can help LEAs better manage changes in IDEA funding.

Find: IDEA Section 611 and Section 619 allocations, state categorical funds, local funds, LEA determinations, and LEA demographics.

Ask: What percentage of IDEA funds given to LEAs, including charter school LEAs, are reallocated or sent back to the federal government each year? Are certain types of LEAs, such as those in rural or urban areas or smaller/larger LEAs, more likely to return funds?

Reflect: Review the state's procedures for monitoring how much money LEAs are drawing down. Determine how charter school LEAs are included in the monitoring process and how their expenditures are tracked. Identify when technical assistance may be needed to use IDEA funds on time.

Find: LEA audits, the Schedule of Expenditures of Federal Awards (SEFA), electronic grants management systems, and LEA monitoring reports.

Resources to Help You

[IDEA Part B Subgrant Base Payment Adjustment Calculators](#) (CIFR)
[LEA MOE Calculator](#) (CIFR)

LEA Maintenance of Effort (MOE)

Ask: What types of LEAs have trouble meeting the LEA MOE requirements, such as smaller or larger LEAs or those in rural or urban areas? Are there patterns across years that show certain LEA characteristics might lead to not meeting the requirements?
Reflect: Identify additional state support such as technical assistance and monitoring to assist LEAs in similar situations.
Find: LEA MOE data, LEA financial information, and LEA demographic data.

Ask: What is the use of LEA MOE exceptions and adjustments across LEAs? Are some LEAs more likely than others to use exceptions or adjustments, and if so, why?
Reflect: Review state procedures and technical assistance to make sure that all LEAs can plan for and use exceptions and adjustments.
Find: LEA MOE data, LEA demographic data, and child count data.

Resources to Help You

[LEA MOE Calculator](#) (CIFR)
[MOE Reduction Eligibility Worksheets](#) (IDC)

Coordinated Early Intervening Services (CEIS)

Ask: Do some LEAs use IDEA funds for voluntary CEIS more often than others? What could be the reasons for this? Do LEAs have other funding to help students who need extra support?

Reflect: Determine the factors and barriers that LEAs face when using IDEA funds for voluntary CEIS. Consider what steps the state can take to train and encourage the use of voluntary CEIS funds.

Find: CEIS data, electronic grants management systems, state and local special education funding, LEA demographic and budget data, and feedback from LEAs (such as from interviews, surveys, or focus groups).

Ask: Are LEAs required to reserve 15% of IDEA funds for comprehensive CEIS (CCEIS) able to spend all the funds within the grant period? Are there any factors that make certain LEAs more likely to spend all their CCEIS funds? For example, are larger or smaller LEAs more successful in spending down their funds?

Reflect: Identify any obstacles that make it difficult for LEAs to spend all of their required CCEIS funds. Consider state initiatives or technical assistance that can help overcome these barriers.

Find: Final financial data from LEAs, electronic grants management systems, LEA demographic data, and feedback from LEAs (such as from interviews, surveys, or focus groups).

Resources to Help You

CEIS Fiscal and Student Data Tracker (IDC and CIFR)
CEIS Practice Guide: Examples of Fiscal and Child Tracking for Voluntary and Comprehensive Coordinated Early Intervening Services (IDC and CIFR)