

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 C 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 C Questions

[Use of Funds](#)

[Restricted Indirect Cost/Cost Allocation Plan](#)

[Maintenance of Effort \(MOE\)](#)

For more information on IDEA fiscal requirements, visit CIFR's [resource catalog](#).

The Center for IDEA Fiscal Reporting (CIFR) 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.

The contents of this document were developed under grant #H373F200001 from the U.S. Department of Education. This document is not intended to be a replacement for the IDEA statute, regulations, and other guidance issued by the OSEP and the U.S. Department of Education. The IDEA and the regulations are found at <https://sites.ed.gov/idea>. These contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government. Project Officers: Jennifer Finch and Charles Kniseley. July 2023.

Suggested Citation: Center for IDEA Fiscal Reporting. (2023). *From Data to Action: Using IDEA Fiscal Data*. WestEd.

Use of Funds

Ask: How are federal Part C funds used to support services and activities? How have these activities and uses of these funds changed over time? What does this tell you about changing needs?

Reflect: Evaluate the impact of projected Part C service needs on funding. Anticipate where increases in state and local funds may be needed to ensure there is enough money to support these services.

Find: State data systems, billing statements, Individualized Family Service Plans (IFSPs), and grant expenditure trends.

Ask: What other programs (such as Head Start, Child Care, Migrant Services Centers, LEAs) use Part C funds to support their activities? What types of Part C services and activities do these programs provide using Part C funds?

Reflect: Explore ways to improve communication and coordination of services between these programs and Part C.

Find: Child count data/Child Find information, SPP/APR indicators (specifically Indicator 2 – Natural Environments, Indicator 5 – Child Find 0-1, Indicator 6 – Child Find 0-3), state demographics, and agreements with partner agencies.

Resources to Help You

[Part C Annual Budget Calculator](#) (CIFR)

[Understanding and Using Fiscal Data: A Guide for Part C State Staff](#) (DaSY)

Restricted Indirect Cost/Cost Allocation Plan

Ask: What financial information is used to determine the cost allocation plan (CAP) if your state LA is not an SEA? What costs are included in the CAP? What is your program's cognizant agency?

Reflect: Check if there is an approved CAP in place. Evaluate your state's procedures for developing a CAP and ensure that fiscal staff have enough time to obtain approval.

Find: Salary information, contract and payroll details including the time spent on Part C related activities, and previously approved CAPs.

Ask: What are the types of indirect costs being charged to the Part C program? How have these changed over time?

Reflect: Review internal procedures for tracking these funds for Part C. Develop ways to get financial data from the state LA, local contractors, and agencies that show how indirect costs are spent on allowable Part C activities.

Find: Operations and facilities expenses, indirect charges within contracts, and the approved RICR.

Resources to Help You

[Quick Reference Guide on Restricted Indirect Costs and Cost Allocation Plans for IDEA Part C Grants](#) (CIFR)

[Cost Allocation Guide for State and Local Governments](#) (U.S. Department of Education)

Maintenance of Effort (MOE)

Ask: What fiscal information is required to calculate MOE in your state? What sources of funding are used to support the Part C system? How are these funds tracked?

Reflect: Create or update your state's policies for tracking all funds related to Part C.

Find: Indirect cost rates, local property tax funding, Medicaid match, state agency funding such as TANF, PDG B-5 grants, and childcare block grants.

Ask: What changes in your state's MOE levels have you observed over time? How much money has been provided by each source to fund the Part C system, and how have those amounts changed over time? What factors could have led to those changes?

Reflect: Develop methods for tracking MOE over time and anticipating potential issues. Consider how the state can avoid a possible MOE failure.

Find: Expenditures of public local funds (e.g., property tax, county funds) and state funds paid to locals by the state LA and other state agencies for early intervention (e.g., amounts paid fee-for-services for direct services).

Resources to Help You

[Part C MOE Tracking Tool](#) (ECTA)

[Calculating IDEA Part C Maintenance of Effort](#) (CIFR)