

Developing Written Fiscal Procedures for Comprehensive Coordinated Early Intervening Services

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

Under IDEA, local educational agencies (LEAs) may use funds to provide coordinated early intervening services (CEIS) to students in need of additional academic and behavioral support to succeed in general education. When LEAs are identified with significant disproportionality, they must provide these services, which are known as comprehensive CEIS (CCEIS). This required use of Part B funds is explained in 34 CFR §300.646(d). Learn more in CIFR's *Quick Reference Guide on Coordinated Early Intervening Services*.

State educational agencies (SEAs) should create procedures to explain how they oversee the fiscal requirements for CCEIS under IDEA. This oversight includes ensuring that LEAs budget and spend the required amounts on allowable uses and report accurate and timely CCEIS data.

While this guide focuses on the fiscal requirements for CCEIS, states should also address other topics in their overall procedures, such as identifying significant disproportionality, reviewing and approving LEA CCEIS plans, and general supervision responsibilities. For help with these areas, states can contact the [Data Center for Addressing Significant Disproportionality](#) (DCASD), [IDEA Data Center](#) (IDC), and [National Center for Systemic Improvement](#) (NCSI). For assistance with fiscal procedures, reach out to your CIFR state liaisons at cifr.wested.org/contact/.

Eligible LEAs may choose to implement CEIS voluntarily, but the requirements for voluntary CEIS are different. This guide focuses only on fiscal procedures for CCEIS.

For information on voluntary CEIS, refer to CIFR's practice guide [Developing Written Fiscal Procedures for Voluntary Coordinated Early Intervening Services](#).



Written state-level procedures help state staff understand and follow the steps needed to meet the IDEA Part B fiscal requirements for CCEIS. Procedures facilitate consistent practices, continuity, effective communication, and reliable data use. SEAs may also share their procedures with LEA superintendents, business officers, state legislators, auditors, and others to build an understanding of federal requirements for CCEIS and document compliance.

This guide helps states develop these procedures by providing guiding questions and sample language for key components. It can also be used to review and improve existing state CCEIS fiscal procedures. States may also wish to create a detailed internal manual with step-by-step instructions, staff roles, file locations, and guidance documents to help LEAs meet state and IDEA requirements. CIFR staff are available to help states develop these documents for accurate and sustainable implementation.

Using This Guide to Document State Procedures

This guide helps states develop seven recommended components of CCEIS fiscal procedures:

1. Purpose of and Authority for Procedures
2. Applicability of Procedures to Eligible LEAs, Including Eligible Charter School LEAs
3. Funding Reservation
4. Fiscal Monitoring
5. EDFacts Metadata and Process System (EMAPS) Reporting Requirements
6. Training and Communicating With LEAs
7. Staff Responsibilities and Timelines for Implementing CCEIS Fiscal Requirements

These fiscal components should be part of a large set of state procedures regarding overall IDEA requirements for CCEIS.

For each fiscal component, this guide features questions to help state staff write or review current procedures, along with sample language for selected questions.¹ Staff should review each guiding question and tailor responses based on their state's circumstances or use the guide to review current procedures and identify any updates or needed additions. Because states monitor CCEIS fiscal requirements differently, **the sample language is a starting point and not exhaustive for any component.**

Staff may wish to cite the resources at the end of the guide and other relevant state and federal laws, rules, and documents. Many resources mentioned are available in CIFR's library of [Part B CEIS resources](#).

Each of the seven sections includes brackets indicating where to add state-specific details (e.g., [state] or [SEA]) and italicized notes for users.

¹ Several questions in this guide are based on a protocol previously used by OSEP to monitor states' implementation of voluntary CEIS as part of its Differentiated Monitoring and Support (DMS) system. Please see General Supervision protocols on OSEP's [Resources for Grantees](#) page.

1. Purpose of and Authority for Procedures

This component outlines the state's role in implementing CCEIS fiscal requirements. It defines CCEIS and lists the federal and state fiscal regulations that apply.

Guiding Questions

- » What is the purpose of these state-level fiscal procedures?
- » What is CCEIS?
- » Which IDEA regulations are related to CCEIS?
- » What other federal regulations apply to CCEIS?
- » What state policies, procedures, or regulations are related to CCEIS?

Sample Language

Purpose and Authority

An LEA identified as having significant disproportionality based on race or ethnicity with respect to the identification, placement, or discipline of children and youth with disabilities under IDEA Section 618(d)(1) must reserve exactly 15 percent of its IDEA Part B Section 611 and Section 619 funds to provide comprehensive coordinated early intervening services (CCEIS) to identify and address factors contributing to the identified significant disproportionality. The intent of CCEIS is to help children who need additional academic or behavioral support to be successful in school.

Defined in 34 CFR §300.646, CCEIS may include professional development and educational and behavioral evaluations, services, and support, and must address one or more policies, practices, or procedures identified by the LEA as contributing to the disproportionality. The funds may be used to serve children with and without disabilities from age three through grade 12. Use of funds for these purposes must not be limited to children with disabilities.

The purpose of these state-level procedures is to define expectations and [SEA] activities for monitoring the CCEIS fiscal requirements. Although LEAs are responsible for budgeting, spending, and reporting on the use of funds consistent with IDEA, [SEA] must monitor whether LEAs are meeting those requirements and report required information to the federal government. This document outlines [SEA]'s procedures for overseeing LEA compliance with CCEIS fiscal requirements.

Applicable Federal Regulations

The following federal regulations establish authority for the requirements of these policies and procedures:

- » IDEA Part B: 34 CFR §300.646, Disproportionality; 34 CFR §300.647, Determining significant disproportionality
- » Education Department General Administrative Regulations (EDGAR): 34 CFR §76.720, State reporting requirement
- » Office of Management and Budget (OMB) Guidance for Grants and Agreements (Uniform Grant Guidance): 2 CFR §200.328, Financial reporting; 2 CFR §200.329, Monitoring and reporting program performance

The following state laws and regulations establish authority for the requirements of these policies and procedures:

» [Insert citations for relevant state laws or regulations here.]

2. Applicability of Procedures to Eligible LEAs, Including Eligible Charter School LEAs

This component describes how these procedures apply to LEAs in the state, including charter school LEAs.

Guiding Questions

- » How is “LEA” defined for the purpose of IDEA Part B?
- » Which LEAs receive IDEA Part B subgrants?
- » How do these procedures apply to charter school LEAs, educational service agencies, state-operated schools, and other educational agencies that may operate as LEAs?
- » Which LEAs must provide CCEIS?

Sample Language

LEAs that are responsible for providing free appropriate public education (FAPE) to children and youth with disabilities under IDEA may be eligible to receive IDEA Part B subgrants. In [state], the term *LEA* is defined as including:

- » traditional local educational agencies (see 34 CFR §300.28(a))
- » educational service agencies (ESAs) that serve as LEAs and are responsible for providing FAPE to children with disabilities (see 34 CFR §§300.12 and 300.28(b))
- » charter school LEAs operating as independent LEAs (see 34 CFR §300.209(c))
- » Department of Corrections, which operates as an LEA (see 34 CFR §300.228)

[A public charter school may be considered an LEA consistent with 34 CFR §300.28 if it receives funding under 34 CFR §300.705 and is responsible for implementing IDEA unless that responsibility is delegated to another entity under state law.]

As a recipient of an IDEA Part B award, [state] is required to annually determine if significant disproportionality based on race and ethnicity is occurring in each LEA receiving IDEA Part B subgrants with respect to the identification of children with disabilities, identification by disability category, educational placement, or disciplinary actions. An LEA identified as having significant disproportionality based on race or ethnicity must reserve exactly 15 percent of its total Section 611 and Section 619 funds for CCEIS. Such an LEA must meet all fiscal requirements relating to budgeting, expending, and ensuring the allowable use for CCEIS funds.

3. Funding Reservation

This component addresses the state's procedures to ensure LEAs reserve appropriate amounts of Part B funds for CCEIS. The SEA must clearly communicate that an LEA identified with significant disproportionality must reserve exactly 15 percent of its IDEA Part B funds for CCEIS. Calculations must be made based on the total of Part B Section 611 and Section 619 funds in the year the LEA reserves the required amount. This is inclusive of the amounts spent on equitable services for children with disabilities parentally-placed in private schools.

Broader state CCEIS procedures should identify the process by which the SEA identifies LEAs for significant disproportionality and how that information is communicated to the IDEA Part B data manager and its special education finance division.

Guiding Questions

- » Which SEA office(s) or position(s) do the CCEIS calculations and when?
- » How does the state ensure that both Section 611 and Section 619 subgrants are used to calculate the required amount?
- » How does the state ensure that Part B funds for equitable services for students parentally-placed in private schools are included when calculating the required reservation amount?
- » How does the SEA communicate the required amount of reserved funds for CCEIS to each LEA? Does this communication include information on allowable activities, children to be served, and data reporting requirements?
- » How does the SEA ensure that all LEAs identified with significant disproportionality reserve the correct amount of funds for CCEIS?

Sample Language

Each year, the [SEA division] calculates the required expenditure amount for CCEIS for each LEA identified with significant disproportionality in a given grant year. The required expenditure is exactly 15 percent of the total Section 611 and Section 619 subgrants in the year the LEA chooses to reserve the required amount. The [SEA division] sends a notification of the required amount to each LEA identified with significant disproportionality by [date]. The notification includes information on the CCEIS requirements, the allowable activities, the children who may be served, the required data collection, and the available subgrant awards from which the LEA may choose to reserve the required amount.

The LEA reports the amount of IDEA Part B funds it will reserve for CCEIS and the subgrant award year from which the amount will be reserved [specify form and manner, e.g., annual subgrant application, data system, etc.] by [date]. The [SEA division] reviews the information to ensure that the amount reserved is exactly 15 percent of the total Section 611 and Section 619 subgrants in the year the LEA chooses to reserve the required amount.

Once verified, the [SEA division] conditionally approves the reservation amount and the subgrant award year from which the amount will be reserved pending approval of a budget via [specify form and manner, e.g., annual subgrant application, data system, or email].

[LEAs must identify policies, practices, or procedures that contributed to significant disproportionality and explain how the funds will address these factors. These requirements should be part of the state's overall CCEIS procedures.]

4. Fiscal Monitoring

This component describes how the SEA ensures its LEAs meet the requirements relating to expenditure and fiscal management of IDEA Part B funds reserved for CCEIS under IDEA and the OMB Guidance for Federal Financial Assistance. SEA oversight involves monitoring both the budgets and expenditures of CCEIS funds.

Guiding Questions

- » What is the period of obligation for Part B funds used for CCEIS?
- » How does the state update the required reservation amounts to reflect any mid-cycle adjustments made to an LEA's subgrant award amount?
- » Does the state have a system for monitoring the use of Part B funds for CCEIS? How does the state monitor LEAs' use of Part B funds for CCEIS through the period of obligation? How does the state verify that exactly 15 percent was reserved and expended?
- » What systems are in place to ensure that funds expended for CCEIS are allowable?
- » How do LEAs track and report information on their use of Part B funds for CCEIS to the SEA? When?
- » How does the SEA ensure that an LEA identified with significant disproportionality does not take the LEA maintenance of effort (MOE) adjustment?
- » What data sources and information systems does the SEA rely on for ensuring LEAs' appropriate and timely expenditures of CCEIS funds?
- » From which subgrant awards are LEAs identified with significant disproportionality permitted to use funds for CCEIS? How does this impact state monitoring?
- » What happens if LEAs do not spend all reserved amounts by the end of the period of obligation?

Sample Language

Period of Performance

IDEA Part B funds reserved for CCEIS are subject to the same period of performance as the annual subgrant from which the funds are drawn. The performance period includes a forward funding period (3 months), the award year (12 months), and a carryover period also known as the Tydings Period (12 months). As such, IDEA funds, including reserved CCEIS amounts, must be used or obligated within 27 months. IDEA funds not obligated by the end of the period of performance expire and must be reverted to the federal government. LEAs have 90 days after the Tydings Period ends to liquidate obligated funds and provide final financial reports to [SEA] (2 CFR §200.344(b)).

LEAs identified with significant disproportionality have up to three grant awards from which to reserve the required CCEIS amounts. The actual amount of time available to obligate funds for CCEIS depends on the subgrant award year from which the funds are drawn. Based on the timing of the determination of significant disproportionality, an LEA may choose from one of three different fiscal year subgrants as the source of required CCEIS funds:

- » the subgrant in the year before the SEA determination (prior grant year award), if three conditions are met:
 1. sufficient funds remain
 2. the LEA did not use any CEIS funds from that subgrant
 3. the LEA did not reduce its required level of effort under the LEA MOE adjustment (34 CFR §300.205) in that year
- » the subgrant award in the year during which the SEA determined the LEA's significant disproportionality (current grant year award)
- » the subgrant award following the SEA determination of the LEA's significant disproportionality (subsequent grant year award)

If an LEA identified with significant disproportionality selects an older subgrant year from which to reserve required funds, the expenditure of the funds is limited to the original timeframe of that subgrant year, and the LEA must obligate and expend the funds in that reduced timeframe. The [SEA division] will monitor expenditures based on their period of availability.

Table 1 shows the timing for making funds available to LEAs, depending on which grant award the LEA chooses to use for reserving the required CCEIS amounts.

Table 1. Availability of Funding, by Grant Award Reserved

Grant year award used to reserve funds	Funding availability
Prior grant year (grant award from the year prior to SEA determination)	The [SEA division or position] makes 100 percent of funds available upon approval of the LEA's CCEIS budget.
Current grant year (grant award from the same year as SEA determination)	The [SEA division or position] makes 100 percent of funds available upon approval of the LEA's CCEIS budget.
Subsequent grant year (grant award from the year after SEA determination)	<p>The [SEA division or position] makes [x] percent of CCEIS funds available on July 1 or upon receipt of a substantially approvable LEA grant application.</p> <p>The [SEA division or position] makes the remaining CCEIS funds available when the final allocation amounts are determined and the [SEA division or position] determines the LEA's final CCEIS amount that the LEA is required to budget and expend.</p>

CCEIS Budget

By [date], LEAs with significant disproportionality must submit a budget [specify form and manner, e.g., annual subgrant application or data system] that itemizes the proposed CCEIS activities, targeted students, and budgeted amounts and identifies the grant award year from which the funds will be drawn. The budget must include how the funds will be used to address the contributing factors of the disproportionality by school and grade level. The [SEA division] reviews each submitted budget to ensure the activities are allowable under 34 CFR §300.646(2).

[The state's overall CCEIS procedures should explain in more detail how it reviews LEA budgets to ensure they align with the policies, practices, or procedures identified as contributing to significant disproportionality.]

The LEA may not expend any IDEA Part B funds for CCEIS activities until the [SEA division] has approved its budget.

CCEIS Expenditures

According to 34 CFR §300.646, costs are allowable if they are used to identify and address the factors contributing to significant disproportionality, including related policies, practices, or procedures. CCEIS funds must be used within the period of performance of the Part B subgrants from which the reservation was made and in accordance with regulatory requirements.

The SEA requires LEAs to track the IDEA funds used for CCEIS activities for audit and reporting purposes. LEAs report expenditures related to CCEIS activities [insert frequency, e.g., monthly, quarterly, annually] through [state reporting system] by [due date, e.g., end of the month, quarter, or year]. LEAs must submit [describe data, e.g., total expenditures by budget category, remaining balance, documentation].

To ensure that LEAs will expend the total amount of funds reserved for CCEIS within the period of performance and that expenditures are allowable, the [SEA division] reviews the following information [insert frequency]:

- » the total IDEA Part B Section 611 and Section 619 subgrant amounts for each LEA from the grant year in which the CCEIS funds were reserved to ensure the appropriate amount was reserved and expended
- » the total amount of Part B funds each LEA reserved and expended for CCEIS
- » budget sheets, expenditure reports, and expenditure documentation detailing the CCEIS activities

If the [SEA division] determines that an LEA's expenditure rate suggests that the funds will not be fully obligated within the period of performance, the [office] will notify [the LEA's superintendent and business manager] and offer technical assistance, taking necessary actions to ensure the timely expenditure of funds. Actions may include [requiring LEAs to submit a written plan for the timely expenditure of funds, requiring scheduled reporting of expenditures, etc.].

Required amounts reserved for CCEIS that are not expended may not be obligated for other Part B activities. Any unobligated funds at the end of the performance period will revert to the U.S. Treasury.

[Note that the state's broader CCEIS procedures should provide more detail on how it makes findings of noncompliance and verifies the correction of noncompliance by LEAs consistent with OSEP Memorandum 23-01.]

5. EDFacts Metadata and Process System (EMAPS) Reporting Requirements

This component focuses on the EMAPS reporting requirements for CCEIS.

Guiding Questions

- » Does the SEA have a system in place to track the number of children with disabilities and the number of children without disabilities who received CCEIS in the reporting year?
- » How do LEAs track information and report it to the state? When?
- » What data sources and information systems does the state rely on for ensuring appropriate reporting by LEAs?
- » What internal controls or processes and procedures ensure the accuracy, reliability, and validity of LEA data reported to the state?
- » What are the SEA's procedures for collecting and documenting the required EMAPS data elements for CCEIS?
- » What are the SEA's procedures for completing and submitting EMAPS data reports to OSEP?

Sample Language

The [IDEA Part B Data Manager] is responsible for compiling and reporting CCEIS-related data elements to the EMAPS IDEA Part B MOE Reduction and CEIS data collection. [Section 7] lists each data element, when to obtain it, and the responsible staff member.

Before compiling the data, the [IDEA Part B Data Manager] is responsible for downloading the current *EMAPS User Guide: IDEA Part B MOE Reduction and CEIS* to check for any changes from the prior year.

The [SEA Fiscal Manager] collects the amount of IDEA Part B funds reserved for CCEIS from the online grants management system and provides this data element to the [IDEA Part B Data Manager]. [SEA offices/staff] responsible for the IDEA Part B allocations and general supervision (including LEA determinations and significant disproportionality) provide the other data elements.

The [IDEA Part B Data Manager] collects the number of children with disabilities and the number of children without disabilities who received CCEIS from the state's student information database. Data compilation is done in March through July of each year. The required CCEIS data are stored in [location of electronic file]. These files are to be maintained indefinitely. The [IDEA Part B Data Manager] is responsible for maintaining these data.

From May to July, the [IDEA Part B Data Manager] reviews the data for accuracy and completeness, works with LEAs to correct any errors, and drafts data notes, as necessary. Before submitting to EMAPS, the [IDEA Part B Data Manager] uses IDC and CIFR's *EDFacts Edit Check Tool—EMAPS IDEA Part B MOE Reduction and CEIS Survey* to identify potential submission errors. After errors have been addressed, the [IDEA Part B Data Manager] submits the final version to the state [SEA Fiscal Manager] for approval.

Following approval, the [IDEA Part B Data Manager] uploads the data to EMAPS, along with data notes, and completes the submission process before the due date in August.

6. Training and Communicating With LEAs

This component explains the SEA's procedures for training and communicating with its LEAs about CCEIS. It also includes procedures for how the SEA interacts with its LEAs about these requirements.

Guiding Questions

- » How can Part B funds be used for CCEIS? Does the state provide guidance on allowable uses of funds for CCEIS?
- » Is there a specific SEA staff member for CCEIS that LEAs can contact with questions?
- » Does the SEA share a communication plan and calendar with LEAs that list all key CCEIS activities?
- » Does the SEA have a web page where LEA staff responsible for CCEIS can access all related resources and materials?
- » Who is responsible for maintaining the content on the page and ensuring that it is up to date and accurate?
- » Does the SEA provide LEAs with standardized data reporting and tracking tools?
- » Does the SEA provide detailed instructions on how to use the tools?
- » Does the SEA provide training on the use of the tools?
- » Is the training available on demand?
- » Do the SEA training and documentation include best practices for ensuring high-quality CCEIS data?

Sample Language

The [Special Education Finance Division] is responsible for training and communicating with LEAs about special education fiscal issues, including CCEIS.

OR

The [Special Education Finance Division] provides training to the special education LEA liaisons in the [Special Education Division] to ensure training for and timely communication with LEAs about special education fiscal issues, including CCEIS.

The contact for fiscal CCEIS issues at the SEA is [position title].

Fiscal issues, such as those related to CCEIS, are included as topics on the SEA's monthly LEA directors' training calls (when appropriate). LEAs are notified of agendas, including fiscal issues, at least one week in advance. The training calendar can be found on the Special Education intranet. The SEA also maintains a section of its online grants management system that is dedicated to special education fiscal issues, which includes information on CCEIS requirements.

The SEA provides LEAs with [tool(s)] to help them develop a budget and to track expenditures each year. Detailed instructions for using the [tool(s)] are sent annually to each LEA identified with significant disproportionality and are updated with new CCEIS guidance.

Annual training on CCEIS data submission [and tool(s)] is provided as part of regular monthly calls with LEA special education directors. Completed calls are recorded and available to LEA directors to review at any time.

7. Staff Responsibilities and Timelines for Implementing CCEIS Fiscal Requirements

This component summarizes the office(s) or position(s) responsible for implementing the SEA's CCEIS requirements and the timeline of state activities related to CCEIS fiscal monitoring and reporting described in the earlier sections. This includes monitoring, LEA notification, required data, and technical assistance.

Guiding Questions

- » Which SEA office(s) or position(s) are responsible for implementing these procedures?
- » Which SEA office(s) or position(s) are responsible for monitoring the appropriate use of funds for CCEIS?
- » What is the timeline for monitoring CCEIS activities?
- » What is the timeline for informing LEAs identified with significant disproportionality about the next steps?
- » Which SEA office(s) or position(s) calculate the amount of funds required for CCEIS and notify LEAs of this calculation, and when are calculations completed?
- » Which SEA office(s) or position(s) ensure that an LEA does not deduct funds for equitable services for students parentally-placed in private schools from the maximum amount of funds the LEA reserves for CCEIS, and when is this done?
- » Which SEA office(s) or position(s) notify LEAs identified as having significant disproportionality about the requirements to implement CCEIS, and when is notice given?
- » Which SEA office(s) or position(s) receive LEA data reports about CCEIS, and when are those data reports due?
- » Which SEA office(s) or position(s) verify LEAs' CCEIS data, and when does verification occur?
- » Does the SEA require submission of a CCEIS plan, budget, or other documentation to support effective monitoring?
- » Which SEA office(s) or position(s) report EMAPS data on CCEIS to OSEP, and when is this done?

Sample Language

The SEA is responsible for calculating, monitoring, and implementing IDEA Part B fiscal requirements and CCEIS procedures. The [specific division/office] oversees these activities, consistent with the timelines included in Table 2 and Table 3.

[The dates in the sample timelines below are recommendations based on EMAPS reporting requirements and the IDEA Part B grant cycle. SEAs should adjust the timelines to fit their state's processes.]

Table 2. Annual Timeline and Activities for Implementing CCEIS Fiscal Requirements (sample timeline)

Date(s)	Activity	Responsible staff/office
October– March 15	Notify LEAs of their significant disproportionality status and provide information about the requirement to use IDEA Part B funds for CCEIS in the next fiscal year.	Special Education Finance Division, with IDEA Part B Data Manager and CEIS Coordinator
March 15– April 14	Review and revise (as necessary) materials pertaining to the LEA annual application for IDEA Part B funds, including notification memo and information about the requirement to reserve funds and implement CCEIS, for LEAs with significant disproportionality. For each LEA with significant disproportionality, calculate the required amount of funds for CCEIS, including both Section 611 and Section 619 amounts.	Special Education Finance Division, with IDEA Part B Data Manager and CEIS Coordinator
By April 15	Update Special Education Funding website with all LEA IDEA application materials, including anticipated IDEA subgrant allocations and anticipated required reservation amounts for CCEIS.	Special Education Finance Division
April 16–June 14	During initial review of the LEA applications for IDEA Part B funds, determine whether each LEA with significant disproportionality meets the required funding reservation for CCEIS.	Special Education Finance and Monitoring Divisions
June 15–June 29	Continue to review budgets of LEAs with significant disproportionality submitted with the LEA applications for required CCEIS reservations to ensure that LEAs reserve exactly 15 percent of their Part B (Section 611 and Section 619) subgrant for CCEIS and do not exclude the funds for equitable services for parentally-placed private school students.	Special Education Finance and Monitoring Divisions
By June 30	Develop a list of LEAs identified as having significant disproportionality, including the area(s) they were identified in and their total CCEIS reservation amount.	Special Education Finance Division
September– June 30	Monitor LEA expenditure reports and requests for reimbursement to ensure CCEIS funds are being drawn down and being used for allowable activities in alignment with the LEA's CCEIS planned activities. Provide technical assistance support to LEAs regarding CCEIS activities and funds as needed.	Special Education Finance Division

Date(s)	Activity	Responsible staff/office
October–January	Review subgrant amounts for mid-cycle adjustments that may impact the CCEIS calculation and update required CCEIS amounts as needed.	Special Education Finance Division
October 1– January 28	<p>Collect and monitor LEA liquidation reports and requests for final reimbursement during the grant Liquidation Period to ensure CCEIS funds are being drawn down and being used for allowable activities in alignment with the LEA's CCEIS planned activities.</p> <p>Provide technical assistance support to LEAs when needed on how to liquidate funds.</p>	Special Education Finance Division

Table 3. Annual Timeline and Activities for EMAPS Data Reporting (sample timeline)

Date(s)	Activity	Responsible staff/office
November–April	<p>Collect required CCEIS data for the most recently completed school year for the MOE Reduction and CEIS Report.</p> <p>For each LEA, collect data on:</p> <ul style="list-style-type: none"> » whether the LEA was identified as having significant disproportionality in the reporting year » the area(s) in which LEAs were identified as having significant disproportionality in the reporting year » the amount reserved for CCEIS in the reporting year » the number of children with disabilities who received CCEIS in the reporting school year » the number of children without disabilities who received CCEIS in the reporting school year <p>Enter required data for the reporting year into the IDEA Data Center (IDC)/CIFR <i>EDFacts Edit Check Tool—EMAPS IDEA Part B MOE Reduction and CEIS Survey</i> to ensure data are complete and accurate. Review any data warnings and follow up with SEA and LEA staff as necessary to explain or correct data.</p>	Special Education Finance Division and IDEA Part B Data Manager
July	Download and review the updated <i>EMAPS User Guide: IDEA Part B MOE Reduction and CEIS</i> for any changes to the data collection, file format, or business rules.	IDEA Part B Data Manager

Date(s)	Activity	Responsible staff/office
By July 20	Populate the EMAPS submission template with data from the IDC/CIFR <i>EDFacts Edit Check Tool—EMAPS IDEA Part B MOE Reduction and CEIS Survey</i> and submit data file. Include any explanations for data warnings in the comment field for each LEA as appropriate. Review reports generated in EMAPS and complete submission process.	Special Education Finance Division and IDEA Part B Data Manager
By August [date]	Submit the final EMAPS IDEA Part B MOE Reduction and CCEIS data. (The exact submission date is published each year in the <i>EMAPS User Guide: IDEA Part B MOE Reduction and CEIS</i> .)	IDEA Part B Data Manager Special Education Finance Division (as needed)
By September 1	Post final data publicly on the [SEA Special Education Funding and Special Education Data] pages.	IDEA Part B Data Manager
September–November	Respond as necessary to any inquiries from the U.S. Department of Education, OSEP, related to data warnings.	Special Education Director and IDEA Part B Data Manager

Summary

This practice guide provides questions and sample content to help states create written procedures for monitoring LEA compliance with IDEA Part B fiscal requirements for CCEIS. These fiscal procedures are part of broader state processes overseeing CCEIS under IDEA Part B. Because states have different ways of monitoring CCEIS fiscal requirements, states should create procedures that are tailored to their needs. CIFR staff are available to assist with these steps. For help, please contact CIFR at cifr_info@wested.org.

Applicable Federal Regulations

Current full text of regulations can be found at <https://www.ecfr.gov/>.

- » IDEA: 34 CFR §§300.12, 300.28, 300.202, 300.209, 300.221, 300.228, 300.608, 300.646, 300.647, and 618(d)(1)
- » EDGAR: 34 CFR §76.720
- » OMB Guidance for Federal Financial Assistance: 2 CFR §§200.328, 200.329, 200.402, 200.403, 200.404, and 200.405

Resources

- » *Coordinated Early Intervening Services (CEIS) Step-by-Step*, CIFR
- » *EDFacts Edit Check Tool—EMAPS IDEA Part B MOE Reduction and CEIS Survey*, IDC and CIFR
- » *EMAPS User Guide: IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services*, U.S. Department of Education
- » *Quick Reference Guide on Coordinated Early Intervening Services*, CIFR

For these resources and more, please visit CIFR's library of [Part B CEIS resources](#).

Other Supporting Technical Assistance Centers

- » [Data Center for Addressing Significant Disproportionality \(DCASD\)](#): For support with identifying significant disproportionality and conducting root cause analysis
- » [IDEA Data Center \(IDC\)](#): For support with federal reporting and data quality
- » [National Center for Systemic Improvement \(NCSI\)](#): For support with general supervision, including reviewing and approving LEA CCEIS plans

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.

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Project Officer: Charles Kniseley. April 2025.

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