



FY25 Individuals with Disabilities Education Act (IDEA) Part B Financial Compliance Reporting

*Maintenance of Effort (MOE), Excess Cost, and
Coordinated Early Intervention Services (CEIS)*

February 2026

Purpose

All local education agencies (LEAs) receiving Individuals with Disabilities Education Act (IDEA) grant funds are required to comply with Maintenance of Effort, Excess Cost, and Coordinated Early Intervening Services (CEIS) requirements.

The intention of these requirements is to ensure that financial resources supplement, and do not supplant, local and other federal funds spent for special education and related services for students with disabilities. To demonstrate compliance, LEAs must submit data to the Office of the State Superintendent of Education (OSSE) annually.

Today's webinar will provide a walkthrough of the IDEA Financial Compliance Reporting workbook, a tool created to support LEAs with streamlined and accurate data submissions.



Getting Started

The workbook begins with an introduction to the featured reporting requirements and offers instructions for completion.

LEAs identify themselves by name and designate an authorized representative to complete the workbook.

**Entries reported here will be pre-populated in other elements of the workbook.*



Getting Started

Introduction
Welcome to the IDEA Financial Compliance Reporting Workbook. This document has been designed to consolidate the reporting processes for Maintenance of Effort (MOE), Excess Cost, and Coordinated Early Intervening Services (CEIS) under the Individuals with Disabilities Education Act (IDEA). By integrating these reporting requirements into one comprehensive workbook, our goal is to facilitate a smoother, more efficient submission process for local education agencies (LEAs).

Purpose of this workbook:
This workbook serves as a single point of submission for the following IDEA compliance requirements:

- MOE: Ensures sustained state and local financial support for special education services.
- Excess Cost: Confirms that IDEA Part B funds supplement, not supplant, state and local funds.
- CEIS: Documents interventions provided to students who require additional support but are not identified as needing special education.

Instructions for completion:

1. Select your LEA's name below and designate an authorized representative to complete the workbook.
2. Carefully read the instructions provided in each section of the workbook.
3. Accurately fill out all required fields using the data pertaining to your LEA for the specified fiscal year.
4. Follow the submission guidelines.

Choose your LEA's name from the dropdown below
LEA Name:

Designate an authorized LEA representative
Name:
Title:
Email:





Maintenance of Effort

Maintenance of Effort (MOE)

Annually, each LEA is required to demonstrate that it maintains (or increases) the amount of local funds spent for the education of students with disabilities when compared year over year.

An LEA can demonstrate it has met this requirement by providing evidence **for one of the following:**

1. The **total** amount of expenditures is equal to or greater than the total spending of the most recent MOE-compliant year; **or**
2. The **per capita** expenditure amount is equal to or greater than that of the most recent MOE-compliant year.

IDEA Part B Maintenance of Effort Expenditure Tool

Instructions

- Each tab (A-H) corresponds to an "allowable" special education expenditure as defined by the Funding for Public Schools and Public Charter Schools Amendment Act of 2011.
- Fill out tabs A-H based on your fiscal year 2025 (FY25) local special education expenditures using the Uniform Per Student Funding Formula (UPSFF).
- "Tab G" and the "Attorney Fees" Tab are not included in the MOE total on the MOE Summary Tab but LEAs are still required to report local funds spent on these tabs.
- Please report allowable reductions under the Exceptions and Adjustments tabs for SY2024-25.

Quick Links

TAB A	TAB B	TAB C	TAB D	TAB E	TAB F	TAB G	TAB H	TAB Attorney's Fees	TAB Exceptions	TAB Adjustments	TAB MOE Summary
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LEAs will report local FY25 expenditures in tabs A-H.

Tab A – Instruction, Salaries, and Other Allowable Expenses

- The cost of salaries and benefits of special education program teachers, regular program teachers, and teacher aides, including services required by an IEP.
- Teaching supplies and textbooks for special education programs.
- Professional development activities for teachers who work with, or provide services to, students with disabilities.
- Contracted services, including fees paid for professional services, advice, and consultation regarding students with disabilities.
- Transportation costs for special education instructional personnel who travel on an itinerant basis from school to school or to in-state and out-of-state IEP meetings.



Tab B – Related Services and Supplementary Aids and Services

- Salaries and benefits of professional supportive personnel and clerical personnel who assist professional personnel in implementing services required pursuant to an IEP.
- Supplies for related services, and supplementary aids and services.
- Contracted services, including fees paid for professional advice and consultation regarding students with disabilities, related services, and supplementary aids and services.
- Transportation for special education-related services personnel and providers of supplementary aides.



Tab C – Administrative Expenses

- Salaries and benefits of staff who ensure programmatic and fiscal requirements of IDEA are being implemented.
- Contracted services, including fees paid for professional services, advice, and consultation regarding the implementation of IDEA and the delivery of special education services to students with IEPs.



Tab D – Assistive Technology

- Assistive technology devices, not including medical devices surgically implanted (i.e., cochlear implants).



Tab E – Decision Implementation

- Expenses for the implementation of due process hearing decisions.



Tab F – Salary and Benefits Related to CEPs

- Expenses for the implementation of compensatory education plans (CEPs).



Tab G – Coordinated Early Intervening Services (CEIS)

- Local funds spent on CEIS cannot be included in the MOE calculation; however, LEAs will still report on local funds spent on CEIS.



Tab H – School Transition

- Expenses associated with the transition of a student back into a public or public charter school who, as a result of an IEP decision or due process hearing decision, is currently attending a nonpublic school.



Attorney's Fees Tab

- Attorney's fees cannot be included in the MOE calculation; however, LEAs should still report on local funds spent on attorney's fees.

FY2025 Expenditures				
Attorney's Fees				
	Funding Source	Expenditure Category	Expenditure Description	Expenditure Amount
Example	UPSFF Special Ed Compliance Fund (Attorney Fees)	Contractual Services	Contract for attorney services associated with due process hearing	\$ 5,000.00



Reductions to MOE

Allowable MOE Reductions

There are circumstances that may cause an LEA's spending to decline and may impact an LEA's decision to maintain the same level of local funds for special education as in the last MOE-compliant year.

IDEA legislation acknowledges such events and permits the use of reductions to MOE through the application of exceptions and adjustments. These are applied to the level of spending in the last MOE-compliant year to reduce the baseline amount used for comparison when determining compliance.



Exceptions

An LEA may reduce its required level of local expenditures if the reduction is attributable to any of the four following exceptions:

- The voluntary departure of special education or related services personnel.
- A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the LEA to provide special education to a particular student's exceptionally costly program.
- The termination of costly expenditures for long-term purchases.

Office of the State Superintendent of Education
Division of Strategic Funding for School Quality
Individuals with Disabilities Education Act
\$300.204 Exceptions to LEA's Fiscal Efforts in Certain Fiscal Years
FY2025 (2024-25 School Year)

(\$300.204) A local educational agency (LEA) may reduce the level of expenditures for the education of students with IEPs in the public school system under IDEA Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following (select all that apply):

(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

Total salary & benefits of departed personnel:
Total salary & benefits of new personnel:
Difference:

(b) A decrease in the enrollment of children with disabilities (Child Count).

Reporting Year Child Count	N/A	=	#VALUE!	X	N/A	=	#VALUE!
			Reduced #		Per Capita Amount of Last MOE Complaint Year		Total

(c) The termination of the obligation of the LEA to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons:
Please use tab 'Exceptions Part C' to report student data and program costs. Total expenditures will populate below.
Total:

(d) Termination of costly expenditures for long term purchases, such as equipment or construction of school facilities performed to support students with disabilities
Please explain:
Total:

Adjustments Tab

LEAs that meet the following requirements are eligible for an adjustment:

- Has a performance determination of “Meets Requirements;”
- Maintains ability to provide free appropriate public education (FAPE); and
- Has not been identified as having significant disproportionality.

Adjustments are automatically applied for LEAs in the event of:

- An increase in IDEA funding;

OR

- A voluntary set-aside of CEIS funds.

This tab is for LEA review and requires no action.

Office of the State Superintendent of Education Division of Strategic Funding for School Quality Individuals with Disabilities Education Act §300.205 Adjustments to LEA's Fiscal Efforts in Certain Fiscal Years FY25 (2024-25)		
The following three requirements must be met for a public school system to consider reducing its Maintenance of Effort (MOE): <input type="checkbox"/> The LEA has a performance determination of “Meets Requirements;” <input type="checkbox"/> The SEA has not taken responsibility for providing FAPE in the LEA; and <input type="checkbox"/> The LEA is not identified as having significant disproportionality.		
	If your LEA cannot select all three boxes above, please do not complete the section below.	
The allowable reduction of expenditures of state and local funds for students with disabilities will be pre-populated.		
Increase in Funding For any fiscal year for which the allocation received by an LEA, under §300.205 (a), exceeds the amount received for the previous fiscal year, the LEA may reduce the level of expenditures, otherwise required by §300.203 (a), by not more than 50 percent of the amount of that excess.		
FY25 IDEA final 611 and 619 grant allocations:	N/A	
FY24 IDEA final 611 and 619 grant allocations:	N/A	
Increase in IDEA allocation:	#VALUE!	#VALUE!
Expenditures of state funds for the education of students with disabilities may be reduced by:		
50 percent of increase in IDEA funds:	#VALUE!	#VALUE!
Voluntary CEIS The amount of funds expended by an LEA for voluntary coordinated early intervening services (CEIS) under §300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under §300.205 (a).		
FY25 CEIS set-aside:		Not eligible
<i>The lesser of either the 50 percent of increased funds or the 15 percent voluntary CEIS set-aside is used to calculate the final MOE Adjustment amount.</i>		
Applicable Adjustment:	#VALUE!	#VALUE!

MOE Summary Tab

- Compiles expenditure entries from tabs A-H, returning an account of all FY25 spending.
- Provides final total and per capita expenditures.
- Applies applicable exceptions and adjustments.
- The December Child Count field is pre-populated.
- This tab is for LEA review and requires no action.

IDEA Maintenance of Effort Expenditure Summary	
Allowable Special Education Payments Categories	FY25
A. Instruction, salaries, benefits, supplies, textbooks, and other expenses.	\$ -
B. Related services as defined in 34 CFR § 300.34 and supplementary aids and services as defined in 34 CFR § 300.42.	\$ -
C. Administrative expenses related to the direct implementation of IDEA, Part B programmatic and fiscal requirements within the public school.	\$ -
D. Assistive technology devices for students with IEPs, not including medical devices surgically implanted (i.e., cochlear implant).	\$ -
E. Implementation of due process hearing decisions.	\$ -
F. Implementation of compensatory education plans.	\$ -
H. Transition of a student back into public schools in the District who, as a result of an IEP decision or due process hearing decision, is currently attending a nonpublic school.	\$ -
Total Reported Expenditures	\$ -
December Child Count Data (3-21)	N/A
Per Capita Spending	#VALUE!
Allowable MOE Reductions	
\$300.204 Exceptions to MOE	#VALUE!
\$300.205 Adjustments to MOE	#VALUE!





Excess Cost

Excess Cost

Excess Cost is defined as costs in excess of the average annual per-pupil expenditure in an LEA during the preceding school year.

The excess cost requirement ensures LEAs provide sufficient local funding for the education of children with disabilities.

The Excess Cost Calculator

The Excess Cost Calculator automatically computes the expenditure threshold an LEA was required to meet or exceed before using IDEA funds, after the LEA inputs their data.

- To complete the calculator, LEAs will report general education expenses and enrollment numbers from the previous school year and current year child count.
 - This process must be completed separately for elementary school students and secondary school students.
 - The designation of grade levels as “elementary” or “secondary” should follow an individual LEA’s structure.

Excess Cost Worksheet - Elementary	
Grades:	(select)
Previous year's expenditures from <u>all</u> sources, for <u>all</u> elementary school students, minus capital outlay and debt service	
Local funds	<input type="text"/>
Federal funds	<input type="text"/>
Total	\$ -
Capital outlay	<input type="text"/>
Debt service	<input type="text"/>
Total	\$ -
Total adjusted previous year's expenditures \$ -	
Previous year's elementary school expenditures from:	
IDEA, Part B	<input type="text"/>
ESEA Title I, Part A	<input type="text"/>
ESEA Title III, Part A & B	<input type="text"/>
Local special education funds	<input type="text"/>
Local funds for programs under ESEA Title I, Part A & Title III, Part A & B	<input type="text"/>
Total	\$ -
Elementary school enrollments:	
Number of elementary students enrolled in the previous year, including students with disabilities	<input type="text"/>
Number of elementary students with disabilities enrolled in the reporting year (Child Count)	<input type="text"/>
Calculation results:	
Average annual expenditure per elementary student during the previous year	\$ -
Minimum amount the LEA must spend in the reporting year for the education of elementary students with disabilities before using IDEA Part B funds	\$ -

NEW! Excess Cost Declaration

The Excess Cost Declaration is used by OSSE to determine if an LEA met the minimum required expense threshold established by the Excess Cost calculator.

- To complete the Excess Cost declarations, LEAs will report current year enrollment numbers and general education expenses.
 - This process must be completed separately for elementary school students and secondary school students.
- Based on data entered by the LEA, the Excess Cost Declaration tab will automatically populate an LEA's prevalence rate and total general education expenditures.
 - The prevalence rate represents the percentage of students with disabilities compared to the total student population.

Excess Cost Declaration - Elementary																																																														
Grades:	(select)																																																													
Reporting Year Elementary School Enrollment																																																														
Number of elementary students enrolled in the reporting year, including students with disabilities																																																														
Number of elementary students with disabilities enrolled in the reporting year (Child Count)	0																																																													
Elementary School Prevalence Rate	#DIV/0!																																																													
Reporting Year Elementary School Expenditures																																																														
<p><i>Expenditures used to cover the cost of providing education to all students, which may include costs for instruction, support services, general and school administration, business services, operations and maintenance, and transportation.</i></p> <table border="1"> <thead> <tr> <th>Expenditure</th> <th>Expenditure Description</th> <th>Expenditure Amount</th> </tr> </thead> <tbody> <tr> <td>Contractual Tutoring</td> <td>Cost to provide contracted tutoring services</td> <td>\$ 50,000.00</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>Total</td> <td> </td> <td>\$ -</td> </tr> </tbody> </table>			Expenditure	Expenditure Description	Expenditure Amount	Contractual Tutoring	Cost to provide contracted tutoring services	\$ 50,000.00																																																				Total		\$ -
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Coordinated Early Intervening Services

Coordinated Early Intervening Services (CEIS)

CEIS are services that help children without disabilities who need additional academic or behavioral support to be successful in school.

- LEAs that have set aside IDEA Part B funds for CEIS must complete this information.
 - This is applicable to both LEAs with mandatory (Comprehensive CEIS) and voluntary (CEIS) set-asides for FY25.
- LEAs should provide student data, including unique student identifier (USI) number, name, and the school year CEIS services were first received.



Submission and Next Steps

- LEAs must certify the accuracy of the data in their workbooks via signature, then submit via upload to Box by **Monday, March 2, 2026**.
- Following submission, LEAs should anticipate an MOE determination letter from OSSE sharing compliance status for FY25 and future compliance targets.



Submission Guidelines

1. Acknowledge and sign off on the completed workbook.
2. Save the workbook with the specified naming convention: [Your LEA's Name]_FY25 IDEA Financial Compliance Reporting Workbook
3. Upload the workbook electronically to your LEA's Special Education folder in Box by the provided deadline to maintain compliance and eligibility for IDEA funding.

Name: _____ 0
Title: _____ 0
LEA: _____ 0
Email: _____ 0

Signature: _____

Date: _____

Thank you for your participation!

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