New IDEA Directors

State Special Education Expenditure Report (SSEER)

The *State Special Education Expenditure Report* (SSEER) provides financial expenditures for the instructional and related service needs of special education students from general purpose special education funds.

Reporting includes:

- State and Local Funds
  Or
- Local funds only

LEA Assurance:

The expenditures provided with the document are a true representation of the State and local funds or local funds only used to provide special education and related services to identified special education students. No funds for services to gifted students are included with the document. Funds for services to functionally delayed students are included only after a determination was made that these students would have qualified under one of the federal categories of special education students.

Maintenance of Effort (MOE):

If the local education association (LEA) does not meet maintenance of effort requirements by actual amounts spent (per pupil or total) but is able to document compliance through exceptions allowable by law, documentation must be uploaded as a separate submittal under optional documents in ePlan to provide evidence of such compliance.

Refer to MOE document for a more in-depth explanation of the process.

Recommended Deadlines:

- **Oct. 1, 2026:** SSEERs due

Available Resources:

- Assigned FPO Divisional Coordinator
- In ePlan:
  - CFA > IDEA Requirements >State Special Education Expenditure Report (Fill out template on the page)

- CFA > IDEA Requirements > IDEA Shared Related Documents> Maintenance of Effort Exception
- CFA > IDEA Requirements > IDEA Shared Related Documents> Additional Supporting Documents

Action Steps & Recommended Timeline:

- Work with local district finance office to complete the State Special Education Expenditure Report template with **July 1 – June 30** special education general purpose expenditures.
- Do not include expenses for gifted students or functionally delayed students if a determination has not been made that these students would have qualified under one of the federal categories of special education students.
- Update the CFA – IDEA Part B – Non-Supplanting/Maintenance of Effort page with the actual numbers for the special education general purpose expenses from the uploaded SSEERs report and the official number for unduplicated SWDs.
- Check the box for how the LEA is meeting MOE –
    - Total Expenditures
    - Per pupil expenditures
    - Other allowable exceptions
        a. Voluntary departure, or departure for just cause, of special education or related services personnel
        b. Decrease in enrollment of children with disabilities
        c. Termination of LEAs obligation to provide an exceptionally high-cost SPED program to student(s) due to the student(s):
            1. Leaving the LEAs jurisdiction
            2. Aging out of the program
            3. No longer needing the program
        d. Termination of costly expenditures for long-term purchases
        e. Assumption of cost by the high-cost fund operated by the SEA