DETAILED EXPENDITURE REPORTING

The information below is to assist with the detailed reporting of the total amount of IDEA funds expended:

1. **IDEA Basic Project Activities (Expenditures)** – Amounts spent by the local education agency (LEA) to assist with the excess costs of providing special education and related services to children with disabilities (as defined in 34 C.F.R. Sections 300.16 and 300.202) **ENROLLED** in the LEA.
2. **Coordinated Early Intervening Services (Expenditures)** – Coordinated Early Intervening Services can be no more than 15% of the total available and carries additional narrative data requirements. If you set funds aside and spent funds for this purpose you must provide detailed information regarding those expenditures in this column.

 \*The amount of funds expended by an LEA for coordinated early intervening services (CEIS) under Sec.

 300.226 shall count toward the maximum amount of expenditures that the LEA may reduce using the

 50% Maintenance of Effort reduction allowance under Sec. 300.205.

1. **Proportionate Share Expenditures** (applies to DISTRICTS ONLY) – IDEA funds are subject to the provision of services for children with disabilities parentally-placed in private schools and/or home schooled. If you reported private home schooled students within your Special Education Census report, you must provide detailed expenditure information regarding costs related to any of these students **WHO ARE ELIGIBLE** for special education services.

\*If you reported private/home schooled students, but, none were eligible for special education

 services, you must make this notation in the narrative section (#1) of this completion report.