Guidance Document for the Local Education Agency Fiscal Officer Survey

The Local Education Agency Fiscal Officer Survey is designed to collect information about what your local education agency (LEA) spent during fiscal year 2024–2025 on its education programs and the revenues used to pay for this spending.

This guide provides instructions to help **Local Education Agency Finance Officers** accurately and consistently complete Sections 4–6 of the survey, which are the only sections your LEA needs to complete due to completing this survey last year. The goal is to ensure that data collection for the study maps to the **F-33 federal guidelines** and properly represents personnel, non- personnel, and special education spending categories. It also includes guidance on leveraging ERP systems and internal reporting mechanisms to assist survey completion.

Most of the requested information by the survey should be available in the LEA's financial accounting systems. The primary survey instrument provides instructions for how to use this information to calculate your responses.

Section 4: Total Special Education Spending

**Items 4.1 – 4.4 only asked of charter school districts*

4.1 - Total special education spending by the LEA

What to Report:

- Report the **total amount spent** by the LEA during 2024–2025 fiscal year, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education spending only**.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- Unlike responses to the first section, **this section should ONLY include special education expenditures** (still except for above-noted capital and debt service exclusions).

4.1 a - Total fiscal year 2024–2025 spending for special education personnel

What to Report:

- This includes the total amount spent on **salaries and benefits** for all staff, including:
    - **Instructional personnel** (teachers, aides, counselors).
    - **Support personnel** (administrators, custodians, transportation staff).

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all personnel-related account balances.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the object segment) to categorize accounts with personnel-related expenditures.
    - For example, if my LEA reports all salary-related expenditures in the 100-series of object codes and all benefits-related expenditures in a 200-series of object codes, then all accounts with object codes in the 100s or 200s in my LEA's GL reflect personnel-related expenditures.

4.1 a.1 - Total fiscal year 2024–2025 spending on salaries for special education personnel

What to Report:

- The total amount spent on **salaries** for all personnel categories, including:
    - **Instructional personnel** (teachers, aides, counselors).
    - **Support personnel** (administrators, custodians, transportation staff).

Where to Find Data:

- Use your **ERP system** and the **GL data within it** to extract all salary-related accounts, excluding any benefits-related account balances.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the object segment) to categorize accounts with salary-related expenditures.
  - For example, if my LEA reports all salary-related expenditures in a 100-series of object codes, then all accounts with object codes in the 100s are a salary-related expenditure.

4.1 a.2 - Total fiscal year 2024–2025 spending on benefits for special education personnel

What to Report:

- The total amount spent on **benefits** for all staff:
  - Staff includes:
    - **Instructional personnel** (teachers, aides, counselors).
    - **Support personnel** (administrators, custodians, transportation staff).
  - Benefits include:
    - Health insurance.
    - Retirement contributions.
    - Social security, worker's compensation, and other fringe benefits.

Where to Find Data:

- Use your **ERP system** and the **GL data within it** to extract all benefit-related accounts, excluding any salary-related accounts.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the object segment) to categorize accounts with benefits-related expenditures.
  - For example, if my LEA reports all benefits-related expenditures in a 200-series of object codes, then all accounts with object codes in the 200s are a benefits-related expenditure.

4.1 b - Total fiscal year 2024–2025 spending for special education non-personnel

What to Report:

- Report the total amount spent on **non-personnel** expenses, including:
  - **Supplies and materials**.
  - **Contracted services**.
  - **Utilities** and other operational expenses.
  - **Technology and equipment** (non-capitalized).

Where to Find Data:

- Use your **ERP system** and the **GL data within it** to extract all non-personnel related account balances.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the object segment) to categorize accounts with personnel-related expenditures. Therefore, any accounts that do not contain those personnel-related segments would be considered non-personnel accounts and all of those accounts' associated expenditures would be considered non-personnel expenditures.
  - For example, if my LEA reports all salary-related expenditures in a 100-series of object codes and reports all benefits-related expenditures in a 200-series of object codes, then all accounts that *do not have* object codes in the 100s or 200s in my LEA's GL reflect non-personnel-related expenditures.

4.2 – 4.4 – Total Special Education Spending

What to Report:

- Use guidance as described in section 3, but now restricted to special-education related spending during fiscal year 2024-2025 only.
- Continue to exclude **capital outlay (capital projects and capital assets)** and **debt service**.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract account balances as described in guidance for 3.2 – 3.5, but also filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often a subject or function/program/project segment) to categorize accounts with special education-related expenditures.
    - For example, if my LEA reports all special education-related expenditures in a 4000-series of function codes, then all accounts with function codes in the 4000s in my LEA's GL reflect special education-related expenditures.

4.5a - Total fiscal year 2024–2025 spending on transportation services for students with disabilities

What to Report:

- Report the **total amount spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education transportation for transportation services that are identified as a related service in a student's individualized education program**.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - These data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- Expenditures on **special education transportation services** should **exclude** expenditures on purchase or lease, insurance, repair, and maintenance of vehicles used for special education–related activities.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances, but filtering or otherwise including ONLY accounts that reflect spending associated with special education transportation services as a related service.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often a subject or function/program/project segment) to categorize accounts with special education-related expenditures and use another segment to categorize accounts with expenditures on transportation.
    - For example, if my LEA records all special education-related expenditures in a 2500-series of subject codes and transportation service expenditures in a 6000-series of function codes, then all accounts with subject codes in the 2500s and function codes in the 6000s in my LEA's GL reflect transportation services expenditures for special education students.

4.5b - Estimated total fiscal year 2024–2025 expenditures on purchase or lease, insurance, repair, and maintenance of vehicles used for special education–related activities

What to Report:

- Report the **total amount spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **lease, insurance, repair, and maintenance of vehicles used for a related service in a student's individualized education program**.
  - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
  - These data should exclude expenditures associated with non-IEP Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
  - **Personnel Costs** (salaries and benefits).
  - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- Expenditures on **special education transportation services** should **exclude** expenditures on capitalized expenditures associated with the purchase of vehicles used for special education–related activities as are reported in item 4.3.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances, but filtering or otherwise including ONLY accounts that reflect spending associated with lease, insurance, repair, and maintenance of vehicles used for/in a special education related service.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often a subject or function/program/project segment) to categorize accounts with special education-related expenditures and use another segment (often an object segment) to categorize accounts with expenditures on vehicle and fuel operational expenditures.
  - For example, if my LEA records all special education-related expenditures in a 2500-series of subject codes and vehicle-related expenditures in a 900-series of object codes, then all accounts with subject codes in the 2500s and object codes in the 900s in my LEA's GL reflect vehicle operational expenditures associated with special education related services.

4.5c - Total students in fiscal year 2024–2025 for whom the LEA provided specialized special education transportation services

What to Report:

- Report the total number of special education students ages 5/6 - 21 for whom the LEA provided transportation services as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
- The number of students should be reported as full-time equivalent students with disabilities - based on your LEA's December 1, 2023 IDEA data as reported to the federal Office of Special Education Programs (OSEP).

Section 5: Special Education Revenues

5.1 - Total federal funding for special education

What to Report:

- Report the **total amount of federal revenue/funding that was received and then spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education-related expenditures only**.
    - Do not include total revenue received – only revenue as expended by your LEA.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances where the fund/revenue is a federal source, but filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the fund segment) to categorize the revenue or fund source used on a given account's expenditures.
    - For example, if my LEA records all expenditures associated with federal funding in a 50-series of fund codes, then all accounts that include fund code segments in the 50s in my LEA's GL reflect federal revenue associated- special education-related expenditures.

5.1 a - Total fiscal year 2024–2025 special education spending that came from federal IDEA Part B funding (How much federal revenue/funding from IDEA Part B was spent on special education-related expenditures?)

What to Report:

- Report the **total amount of IDEA Part B revenue/funding that was received and then spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education-related expenditures only**.
  - Do not include total revenue received – only revenue as expended by your LEA.
  - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
  - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
  - **Personnel Costs** (salaries and benefits).
  - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances where the fund/revenue is a federal source, but filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEAs will record all federal funding streams in their ERP system, including IDEA Part B, under specific **revenue or fund codes** to ensure federal programs are reported separately from other federal sources.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the fund segment) to categorize the revenue or fund source used on a given account's expenditures.
  - For example, if my LEA records all expenditures associated with federal IDEA Part-B in a 55-series of fund codes, then all accounts that include fund code segments in the 55s in my LEA's GL reflect federal revenue associated- and special education-related expenditures.

5.1 b - Total fiscal year 2024–2025 special education spending that came from unrestricted federal Medicaid reimbursement

What to Report:

- Report the **total amount of Medicaid reimbursement revenue/funding that was received and then spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education-related expenditures only**.
  - Do not include total revenue received – only revenue as expended by your LEA.
  - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
  - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
  - **Personnel Costs** (salaries and benefits).
  - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- LEAs receive Medicaid reimbursements that lag behind the occurrence of the originally reported expenses that were eligible for Medicaid-reimbursement (often in the next/subsequent LEA fiscal year). LEAs should use the unrestricted Medicaid reimbursement received in this requested given fiscal year 2024–2025and then subsequently spent on special education-related services for this calculation in that same year.
  - For example, if a LEA reported Medicaid-eligible expenditures in fiscal year 2022–2023 that were eligible for $30,000 in reimbursements, which the LEA received and then spent wholly on special education expenditures in fiscal year 2024–2025, the LEA would report $30,000 as its total for this field.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances where the fund/revenue is a federal source, but filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEAs will record all federal funding streams in their ERP system, including Medicaid, under specific **revenue or fund codes** to ensure federal programs are reported separately from other federal sources.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the fund segment) to categorize the revenue or fund source used on a given account's expenditures.

  For example, if my LEA records all expenditures associated with unrestricted federal Medicaid reimbursements in a 57-series of fund codes, then all accounts that include fund code segments in the 57s in my LEA's GL reflect unrestricted federal Medicaid revenue associated- and special education-related expenditures.

5.2 - Total non-federal funding special education

What to Report:

- Report the **total amount of non-federal revenue/funding that was received and then spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education-related expenditures only**.
    - Do not include total revenue received – only revenue as expended by your LEA.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- These revenues may include state, local, and philanthropic revenue sources.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances where the fund/revenue is NOT a federal source, but filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the fund segment) to categorize the revenue or fund source used on a given account's expenditures.
    - For example, if my LEA records all expenditures associated with federal funding in a 50-series of fund codes, then all accounts that include fund code segments NOT in the 50s in my LEA's GL reflect non-federal revenue associated- special education-related expenditures.

5.2a - Total fiscal year 2024–2025 special education spending that came from non-federal, state revenues that were specifically for special education

What to Report:

- Report the **total amount of state revenue/funding that was received and then spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education-related expenditures only**.
    - Do not include total revenue received – only revenue as expended by your LEA.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances where the fund/revenue is a state source, but filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the fund segment) to categorize the revenue or fund source used on a given account's expenditures.
    - For example, if my LEA records all expenditures associated with state revenue/funding in a 30-series of fund codes, then all accounts that include fund code segments in the 30s in my LEA's GL reflect state revenue associated- special education-related expenditures.

5.2b - Total fiscal year 2024–2025 special education spending that came from non-federal funding from other unrestricted revenue sources

What to Report:

- Report the **total amount of non-state and non-federal revenue/funding that was received and then spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **special education-related expenditures only**.
    - Do not include total revenue received – only revenue as expended by your LEA.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances where the fund/revenue is a state source, but filtering or otherwise including ONLY accounts that reflect special-education spending.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the fund segment) to categorize the revenue or fund source used on a given account's expenditures.
    - For example, if my LEA records all expenditures associated with federal funding in a 50-series of fund codes and records all expenditures associated with state revenue/funding in a 30-series of fund codes, then all accounts that include fund code segments NOT in the 30s or 50s in my LEA's GL reflect non-federal and non-state revenue associated- special education-related expenditures.

Section 6. Special Education Program Spending

6.1 - Total fiscal year 2024-2025 spending on staff professional development for special education

What to Report:

- Report the **total amount spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **staff professional development for special education only**.
    - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
    - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
    - **Personnel Costs** (salaries and benefits).
    - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- Expenditures on **staff professional development** activities specifically for special education staff, include:
    - **Registration fees** for conferences, seminars, and workshops.
    - **Travel expenses** related to attending professional development events.
    - **Provider fees** for external trainers, consultants, or guest speakers delivering training to special education personnel.
- **This section should ONLY include special education-related expenditures**.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances, but filtering or otherwise including ONLY accounts that reflect spending associated with staff professional development for special-education.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often a subject or function/program/project segment) to categorize accounts with special education-related expenditures. Those segments also often include sub-level codes (e.g., Subfunction, Subprogram, Subproject).
- Since both special education and staff development may be organized within a LEA's COA in their function/program/project (or similar) codes, you may need to otherwise use a combination of relevant codes, subsegment codes, and other segment codes for this calculation.

    - For example, if my LEA reports all special education-related expenditures in a 4000-series of function codes and reports all instructional staff support or professional development in a 1000-series of function codes then my GL accounts organized by function/program/project will only reflect one set of expenditure data at a time (either special education OR staff development, instead of both special education AND staff development). In this case, I might instead for example report all special education-related expenditures in a 4000-series of function codes that also have a relevant staff professional-development-associated object code.
    - Also as an example, if my LEA reports all special education-related expenditures in a 2500-series of subject codes and reports all instructional staff support or professional development in

a 3000-series of program codes, then all accounts with subject codes in the 2500s and program codes in the 3000s in my LEA's GL reflect instructional staff support or professional development related-expenditures associated with special education.

6.2 – Total fiscal year 2024-2025 spending on IEP software

What to Report:

- Report the **total amount spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **IEP software only**.
  - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
  - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
  - **Personnel Costs** (salaries and benefits).
  - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- For consistency in spending estimates, please do not utilize contract value data for this calculation. Please report actual spending on IEP software as identified in your GL.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances, but filtering or otherwise including ONLY accounts that reflect spending associated with IEP software.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often an object and/or subobject segment) to categorize accounts related to specific technology items and purchases. K-12 LEA **ERP systems** also usually will use a chart of accounts segment (often a subject or function/program/project segment) to categorize accounts with special education-related expenditures.
  - For example, if my LEA reports all software costs in a 900-series of object codes and reports all IEP software in a 01-series of subobject codes, then all accounts with object/subobject codes of 901 in my LEA's GL reflect IEP software expenditures.

6.3 - Total fiscal year 2024–2025 spending on capital improvements made to meet the needs of students with disabilities

What to Report:

- Report the **total amount spent** by the LEA during fiscal year 2024–2025 on **capitalized improvements** specifically to support students with disabilities.
  - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.

- Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
  - **Personnel Costs** (salaries and benefits).
  - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- This calculation specifically SHOULD use and include **capital outlay (capital projects and capital assets) and debt service payments.** Ensure these expenditures are associated with capital spending as a related need for students with disabilities.
  - For example, the addition of a ramp so that a student in a wheelchair could access a building or the addition of an accessible swing to the playground for a student with a physical disability.
- These expenditures should also include any capital expenditures associated with vehicle purchase.
- For consistency in spending estimates, please do not utilize contract value data for this calculation. Please report actual spending on IEP software as identified in your GL.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances, but filtering or otherwise including ONLY accounts that reflect capitalized expenditures associated with students with disabilities.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often the object segment) to categorize accounts with capitalized expenditures; and will use a different chart of accounts segment (often a subject or function/program/project segment) to reflect special education-related expenditures.
  - For example, if my LEA reports all capital expenditures in a 000-series of object codes and reports all special education related expenditures in a 4000-series of function codes, then all accounts with function codes in the 4000s and object codes in the 000s in my LEA's GL reflect capital expenditures associated with special education.

6.4 - Total fiscal year 2024–2025 spending on fees for contracted legal services for special education

What to Report:

- Report the **total amount spent** by the LEA during fiscal year 2024–2025, excluding **capital outlay (capital projects and capital assets)** and **debt service** on **legal services for special education only**.
  - Special education spending means: personnel- and non-personnel expenditures associated with providing instruction, services, and support for students ages 5/6 – 21 as required in a student's IEP or as otherwise required to fulfill the required services and support for special education students.
  - Where able, these data should exclude expenditures associated with non-IEP, Rehabilitation Act of 1973 Sec. 504-eligible students.
- Total spending includes:
  - **Personnel Costs** (salaries and benefits).
  - **Non-Personnel Costs** (supplies, contracted services, and other operational expenditures).
- Expenditures on **legal services** activities specifically for special education, include:
  - **Due process litigation or mediation costs**.
  - **Legal fees**.

    - **Contracted legal services**.
- **This section should ONLY include special education-related expenditures**.

Where to Find Data:

- Use your **ERP system** and the **General Ledger (GL) data within it** to extract all account balances, but filtering or otherwise including ONLY accounts that reflect **legal services** associated with students with disabilities.
- Usually, K-12 LEA **ERP systems** will use a chart of accounts segment (often an object segment) to categorize accounts with legal expenditures; and will use a different chart of accounts segment (often a function/program/project segment) to reflect special education-related expenditures.
    - For example, if my LEA reports all legal services in a 700-series of object codes and reports all special education related expenditures in a 4000-series of function codes, then all accounts with function codes in the 4000s and object codes in the 700s in my LEA's GL reflect legal services associated with special education.