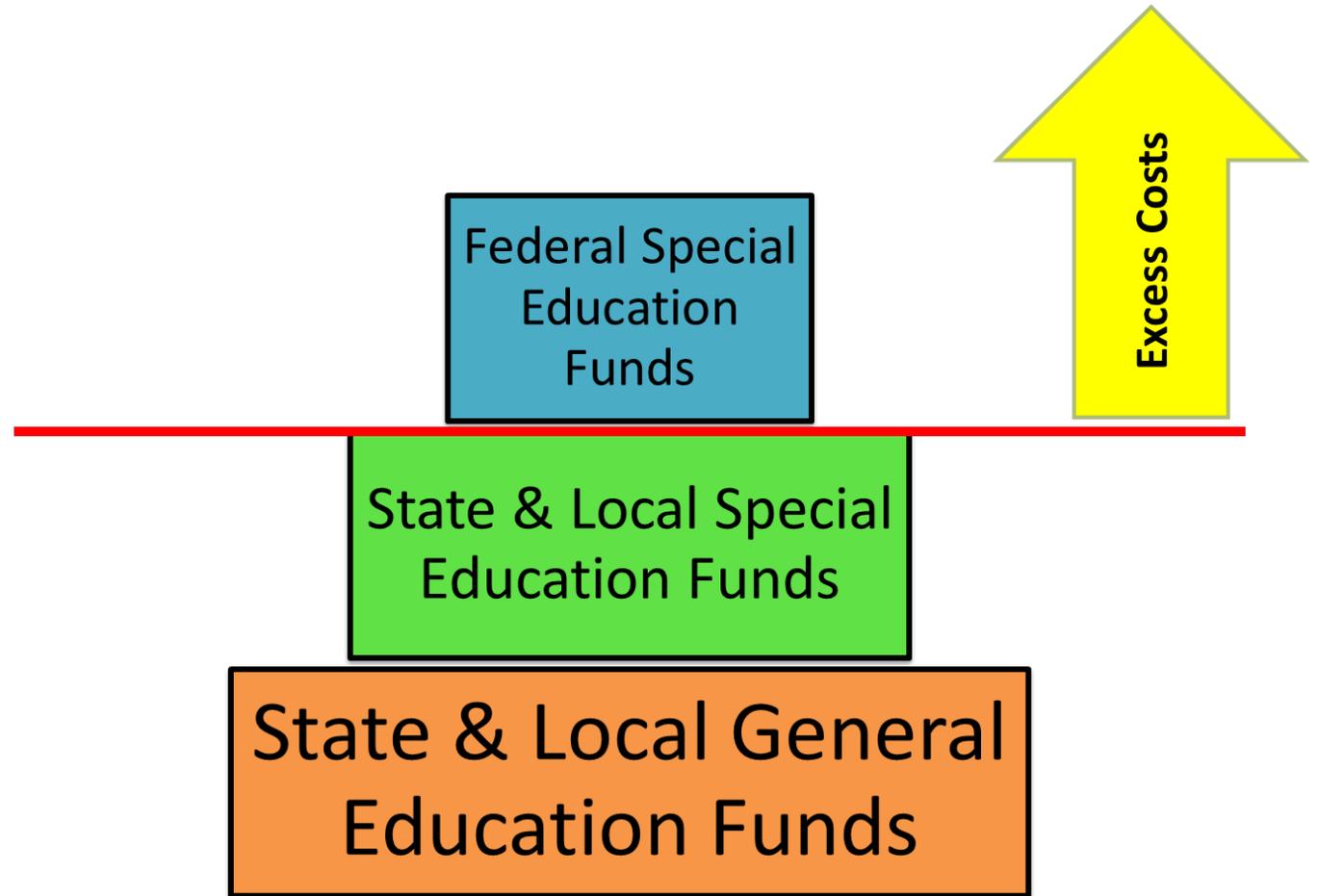


Special Education Finance

Fall Finance Training, 2019



Excess Costs



Excess Costs Principles



Special education costs more than general education



State and local resources must be used to support special education costs



Students with disabilities receive general education first



Federal funds are intended as a supplement to Local and State fund



Use of Federal funds should not replace the use of Local and State funds

Excess costs calculation



Each LEA must complete an Excess Costs Worksheet with annual application



Elementary and Secondary school costs are calculated separately



Determines the amount that must be spent on the regular education of students with disabilities before IDEA funds for the excess costs of specialized instruction and related services are expended



[Link to worksheet](#)



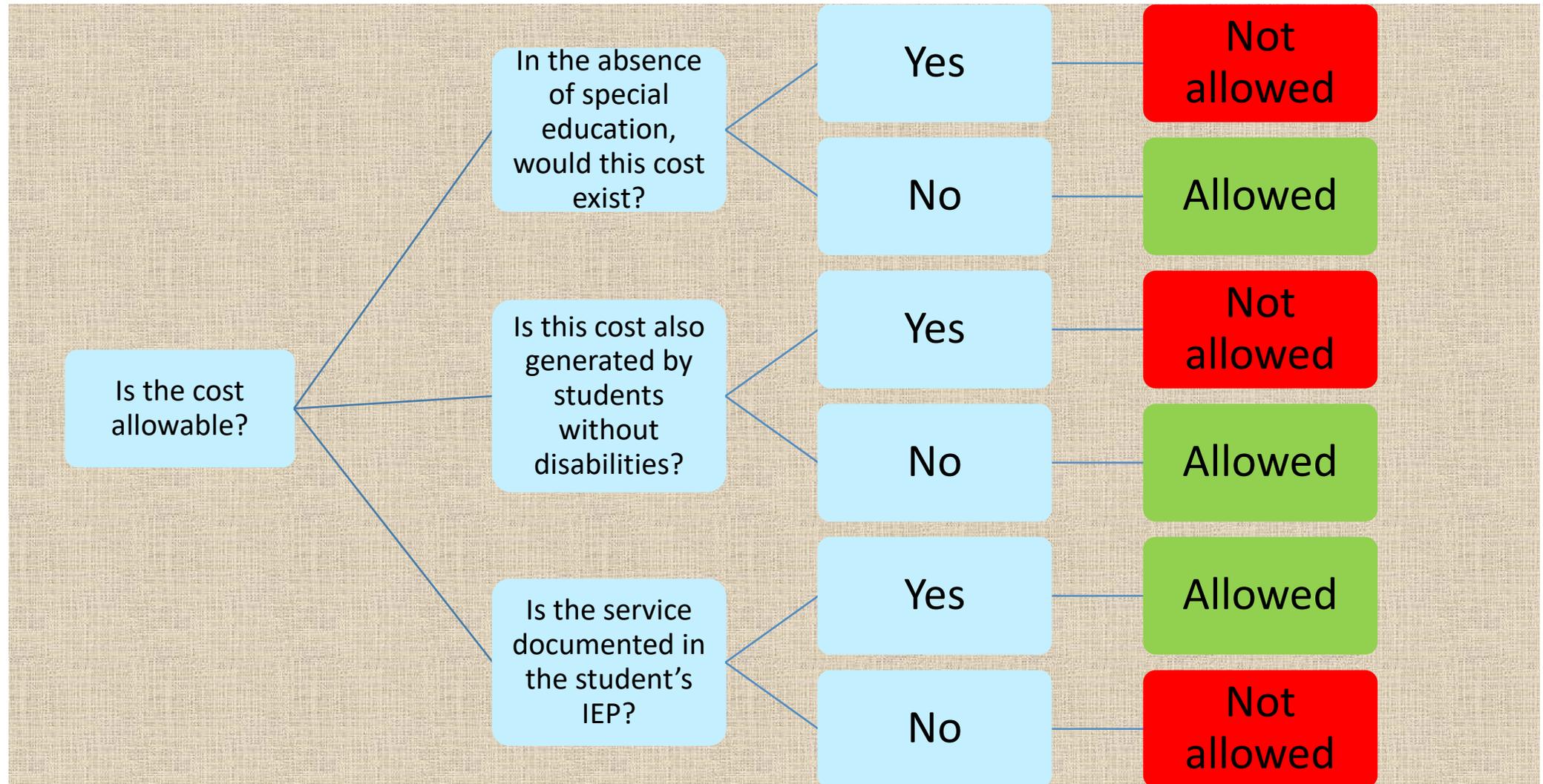
[Link to instructions](#)

Excess Costs – School level

- Assign by school code wherever possible
- Costs not directly attributed to schools (multi-school or district-level expenditures) may be apportioned based on total LEA student population in elementary and secondary schools

- [Letter to Plagata-Neubauer, April 8, 2008](#)

Special Education Cost Allowability



Allowable Costs

Clear and reasonable necessary cost

Incurred solely for special education program

Follows general procurement

Inventory assigned to special education program

Cannot be shifted to other programs

Supporting documentation is available

[FICAM Manual](#)