

IDEA, PART B EXCESS COSTS GUIDANCE HANDBOOK

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Introduction

Local educational agencies (LEAs), including school districts and open-enrollment charter schools, must follow certain requirements when accepting federal funds. One of the federal requirements under the Individuals with Disabilities Education Act of 2004, Part B (IDEA-B) is the concept of excess costs. This ha

Excess Costs Calculation Steps and Example

Below are the basic steps and illustration of how to conduct the excess costs calculation for elementary and secondary levels.

Using previous year expenditure data:

1. Determine total expenditures from all sources: local, state, and federal (including IDEA, Part B). Exclude capital outlay and debt service (see Appendix 1 for a list of codes assigned to these expenditures).

Previous year school expenditures	Elementary	Secondary
State and local tax funds	\$6,500,000	\$7,400,000

Appendix 1 – Select Fund, Object, and Program Intent Codes for Excess Costs Calculation

This is a list of fund, object, and program intent codes from the Texas Education Agency's Financial Accountability System Resource Guide to be subtracted in Steps 1 or 2 of the excess cost calculation.

Capital Outlay and Debt Service	
Object 66xx	Capital Outlay
Object 65xx	Debt Service
IDEA, PART B	
Fund 224	IDEA -

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