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Special Education

Technical Assistance Advisory SPED 2011-1: Annual Fiscal Calculations

To: Administrators of Special Education, Charter School Directors, School Business Officials, and Other Interested Parties

From: Marcia Mittnacht
State Director of Special Education

Date: December 8, 2010

Financial responsibilities in the area of special education are substantial. Every school district assures the state at regular intervals that it is aware of its responsibilities and conducting them appropriately. The assurance ¹ in the Program Plan Statement submitted at regular intervals by each school district states in part (**emphasis added**):

II. USE OF FUNDS - ...

... The school district understands that federal special education funds are appropriately used to pay **the excess costs** for special education and related services provided to students with disabilities (i.e. those costs that exceed the costs that are expended to provide general education services).

The school district states that it complies with the non-supplanting requirement and uses federal special education funds to supplement state and local funds. The school district's **maintenance of effort** ...shows that the school district's spending of state and local funds for the education of students with disabilities is at least the same, either in total or per capita, as the amount it spent for that purpose in the previous fiscal year. ...

...school districts determine **the required proportionate share** of federal funds that must be used to provide services to students enrolled by their parents in private schools ...

References to federal laws and regulations requiring fiscal documentation are included with the Program Plan Statement. This TA document is provided to remind districts of these required calculations and activities and to provide calculation forms for each of these key activities:

1. The Calculation of Excess Costs. A [form](#) (revised 2/2015) for your use is available.
2. Maintenance of Effort (which includes the "non-supplanting requirement"). An advisory has been issued on this subject previously² and readers are encouraged to read the advisory for detail on this requirement. A [form](#) for your use is available.
3. The Calculation of Proportionate Share. An advisory has been issued on this subject previously³ and readers are encouraged to read the advisory for detail on this requirement. A form⁴ has already been posted for this calculation along with the advisory.

Each of these calculations should be completed by your district annually for your use in budgeting appropriately for special education and related services. I hope these forms are helpful to you in calculating and demonstrating appropriate fiscal activity in relation to these special education financial requirements.

¹ [Program Plan Statement](#)  

² [Administrative Advisory SPED 2008-1: IDEA-2004 and Requirements Related to Maintenance of Effort](#)

³ [Administrative Advisory SPED 2007-2: IDEA-2004 and Private School Students](#)

⁴ [Attachment A: Calculation and Documentation of Proportionate Share Spending for Private School Students](#)  

Last Updated: February 25, 2015