**24:05:20:14.01.  Excess cost requirements defined.** "Excess costs" are those costs that are in excess of the average annual per student expenditure in a local education agency during the preceding school year for an elementary or secondary school student.

 Excess costs must be computed after deducting amounts received under Part B of IDEA; Part A of Title I of the Elementary and Secondary Act of 1965 as amended to January 1, 2007, or under Parts A and B of Title III of that Act; and any state or local funds expended for programs that would qualify for assistance under any of those parts but excluding any amounts for capital outlay or debt service.

 **Source:** 26 SDR 150, effective May 22, 2000; 33 SDR 236, effective July 5, 2007.

 **General Authority:** SDCL 13-37-1.1.

 **Law Implemented:** SDCL 13-37-1.1.