

Appendix M

Excess Costs Calculation

IDEA regulations require that recipients of those funds, as a condition of assistance, must comply to the Excess Costs requirement.

The Excess Costs test requires a district to spend, on a per pupil basis, at least as much in the current year on a child with disabilities, as it spend in the prior year on non-disabled children.

Starting with 2010-11 and up to 2013-14, annually districts will have to perform this test as part of the Unaudited Actuals and submit it to the SELPA office on or before September 15.

From 2014-15 and beyond, SELPA will consolidate all districts reports and submit it to CDE.

Excess Cost Calculation

FY xxxx -xxxx

The excess cost calculation determines what excess costs are; maintenance of effort (MOE) demonstrates that you have not supplanted local funds with IDEA funds to pay those excess costs.

Except as otherwise provided, amounts provided to an LEA under Part B of the Act may be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the 2012-2013 school year for an elementary school or secondary school student, as may be appropriate. An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services.

The excess cost test requires that the LEA spend in aggregate at least as much on the non-special education of children with disabilities as they spend on non-disabled children at that educational level, before spending IDEA funds.

Section 602(8) of the Act and § 300.16 require the LEA to compute the minimum average amount separately for children with disabilities in its elementary schools and for children with disabilities in its secondary schools. Calculations must be made separately for elementary schools and secondary schools in an LEA. LEAs may not compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its elementary schools and secondary schools.

The example below shows how to compute the minimum average amount an LEA must spend for the education of each of its elementary and secondary school children with disabilities under section 602(3) of the Act before it may use funds under Part B of the Act.

There are no official rules on how to break out elementary from high school for a unified district. It has been suggested that LEAs can use a variety of approaches. One approach is to split based on certificated full time equivalent (FTE). To do this, the LEA should count the number of certificated FTE in Elementary and the number of certificated FTE in Secondary and pro-rate expenditures proportionately. If the FTE serves in a district-wide capacity, pro-rate them in a reasonable manner. District should maintain documentation to support the method chosen for this local definition.

For the year ending June 30, xxxx, districts must submit this template (see below) to their Special Education Local Plan Area (SELPA) with the signature of the CBOs or designees on or before September 15, xxxx. SELPA must consolidate their districts excess cost reports, and these reports must be available on request of the Special Education Division.

NO CELL IN YELLOW HIGHLIGHTED CELLS ONLY ALL DATA IS FOR FY PRIOR YEAR EXCEPT ITEMS 17 & 20 WHICH ARE FY CURRENT YEAR Local Definition

TOTAL EXPENDITURES	% ELEMENTARY	% SECONDARY
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Enter certificated staff FTE %s

Section a. First the LEA must determine the total amount of its expenditures for students from all OPERATING funds—local, State, and Federal (including Part B)—in prior year. (Use FUNDS 01-09, 13, and 61-62 ONLY)

Item 1	State and Local Expenditures - FD 01-09, 13, 61, 62; RS 0000-2999 and 6000-9999 Objects 1000-7999	\$	-	\$	-
Item 2	Federal Expenditures - FD 01-09, 13, 61, 62; RS 3000-5999 (excluding 3315, 3320, 3312, 3318, 3332, 3355 & state portion of 3385)	\$	-	\$	-
Item 3	Total Expenditures	\$	-	\$	-

Section b. Next, the LEA must subtract from the total expenditures calculated in section a. above all amounts spent in prior year for the following resources (these are considered supplemental expenditures). These are actual expenditures only. (Use FUNDS 01-09, 13, and 61-62 ONLY)

Item 4	Total Expenditures	\$	-	\$	-
Item 5	IDEA, Part B allocation - RS 3310, 3311, 3386	\$	-	\$	-
Item 6	Title 1, Part A Allocation - RS 3010, 3011, 3012, 3013, 3175-3178, 3185	\$	-	\$	-

Excess Cost Calculation

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Item 7	Title III, Part A & B Allocation - RS 4201-4204	\$	-	\$	-
Item 8	State & Local Funds Spent for Children With Disabilities - Goal 5xxx	\$	-	\$	-
Item 9	State & Local Funds Spent for Title I, Part A & Title III, Parts A & B (GF contributions) Resources listed above in items 6-7	\$	-	\$	-
Item 10	Total Expenditures less supplemental expenditures	\$	-	\$	-

Section c. Next, deduct capital outlay and debt service for resources not listed in section b. above. (FUNDS 01-09, 13, 61-62 ONLY)

Item 11	Total Expenditures less supplemental expenditures	\$	-	\$	-
Item 12	Capital Outlay and Debt - OBJ 6xxx, &/or OBJ 7438, &/or OBJ 7439, &/or OBJ 7438, &/or OBJ 7439, &/or FUNCTION 8500	\$	-	\$	-
Item 13	Total Expenditures less Capital Outlay & Debt	\$	-	\$	-

Section d. Next, the LEA must determine the average annual per student expenditure dividing the average number of students enrolled in the school of the agency during prior year (including its children with disabilities) into the amount computed under the above paragraph. The amount obtained through this computation is the minimum amount the LEA must spend (on the average) for the education of each of its children with disabilities "before" Part B funds may be used.

Item 13	Total amount for average calculation	\$	-	\$	-
Item 14	Number of students enrolled in prior year school year - CBEDS, ALL students (General Ed and Special Ed)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Item 15	Average annual expenditure per student	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Section e. Next, to determine the total minimum amount of funds the LEA must spend for the education of its children with disabilities in the LEA (not including capital outlay and debt service), the LEA must multiply the number of children with disabilities in the LEA during current year times the average annual per student expenditure obtained in section d. above. Funds under Part B of the Act can only be used for excess costs over and above this mini

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NOTE: Item 17 below requires you to calculate the amount of time each student is actually in special ed classes. CASEMIS data specifies the percentage of time that each student is in General Education. Use this information for each special ed student to get a FTE on each. See attached worksheet for calculation instructions

(see sheet 1 attached)	Item 16	Average annual expenditure per student	#DIV/0!	#DIV/0!	#DIV/0!
	Item 17	Number of full-time special ed student equivalents (FTE of time spent in special ed classes)	0.00	0.00	0.00
	Item 18	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	#DIV/0!	#DIV/0!	#DIV/0!

Section f. Finally, determine how much was spent in current year on district children with disabilities and verify this amount is equal to or exceeds the amount calculated in section e. above (FUNDS 01-09, 13, 61-62 ONLY)

Item 19	TOTAL MINIMUM AMOUNT THAT MUST BE SPENT BEFORE USING PART B FUNDS (Excess Cost)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Item 20*	Current year expenditures - State & Local Funds Spent for Children With Disabilities - RS 0000-2999; 6000-9999 and Goal 5XXX	\$	-	\$	-
Item 21**	Amount spent on children with disabilities in excess of requirement*	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

* Note: Item 20 is NOT the same as Item 8 above. Item 20 is the current year expenditure amount. Item 8 is prior year expenditure amount, Does not include SACS supplemental form (PCRAF). Information from the PCRAF is not included in this worksheet.

** Note: Item 21 should be a positive amount. If it is a negative then the LEA has not met the excess cost requirement and may not use any of their federal IDEA Part B funds.

Special Education Director

CBO

SPECIAL EDUCATION LOCAL PLAN AREA

District

NUMBER OF FULL-TIME SPECIAL EDUCATION STUDENT EQUIVALENTS CALCULATOR
(FTE of time spent in special education)
FISCAL YEAR

Percentage of Time	Total Special Education Pupil Count by Percentage	Percentage in General Education	Percentage in Special Education	Special Education FTE
0% to 10%		10%	90%	0.00
11% to 20%		20%	80%	0.00
21% to 30%		30%	70%	0.00
31% to 40%		40%	60%	0.00
41% to 50%		50%	50%	0.00
51% to 60%		60%	40%	0.00
61% to 70%		70%	30%	0.00
71% to 80%		80%	20%	0.00
81% to 90%		90%	10%	0.00
91% to 100%		99%	1%	0.00
Total	<u>0</u>	<u>n/a</u>	<u>n/a</u>	<u>0.00</u>

NOTE: FILL IN YELLOW HIGHLIGHTED CELLS ONLY

* Enter total pupil count by percent of time