Excess Cost Calculator Tool

Excess Cost Worksheet - Elementary

Grades: [   ]

Previous year's expenditures from all sources, for all elementary school students, minus capital outlay and debt service

State and local funds	[ ]
Federal funds	[ ]
Total	**0**

Capital outlay	[ ]
Debt service	[ ]
Total	**0**

HELP   **Total adjusted previous year's expenditures**   **0**

Previous year's elementary school expenditures from:

IDEA, Part B	[ ]
ESEA Title I, Part A	[ ]
ESEA Title III, Parts A and B	[ ]
State and local special education funds	[ ]
State and local funds for programs under ESEA Title I, Part A, and ESEA Title III, Parts A and B	[ ]
Total	**0**

HELP

Elementary school enrollments:

Average number of elementary students enrolled in the **previous** year, including students with disabilities	[ ]
Number of elementary students with disabilities enrolled in the **current** year (October PEIMS snapshot)	[ ]

HELP

Calculation results:

Average annual expenditure per elementary student during the previous year	**0**
Minimum amount the LEA must spend in the current year for the education of elementary students with disabilities before using IDEA Part B funds	**0**

Excess Cost Worksheet - Secondary

Grades: [   ]

Previous year's expenditures from all sources, for all secondary school students, minus capital outlay and debt service

State and local funds	[ ]
Federal funds	[ ]
Total	**0**

Capital outlay	[ ]
Debt service	[ ]
Total	**0**

HELP   **Total adjusted previous year's expenditures**   **0**

Previous year's secondary school expenditures from:

IDEA, Part B	[ ]
ESEA Title I, Part A	[ ]
ESEA Title III, Parts A and B	[ ]
State and local special education funds	[ ]
State and local funds for programs under ESEA Title I, Part A, and ESEA Title III, Parts A and B	[ ]
Total	**0**

HELP

Secondary school enrollments:

Average number of secondary students enrolled in the **previous** year, including students with disabilities	[ ]
Number of secondary students with disabilities enrolled in the **current** year (October PEIMS Snapshot)	[ ]

HELP

Calculation results:

Average annual expenditure per secondary student during the previous year	**0**
Minimum amount the LEA must spend in the current year for the education of secondary students with disabilities before using IDEA Part B funds	**0**

NOTES:
 - In a Shared Services Arrangement, this form should be completed separately for each member district.
 - Designation of grade levels as "elementary" or "secondary" should follow district practice.

Excess Cost Calculator Tool Instructions

There are two columns in the Excel workbook. The left column is provided for you to calculate excess cost for elementary students. You should calculate excess costs for secondary students in the right column. The procedure described below uses elementary students as an example.

Each column has four boxes. The first three boxes contain cells for data entry. As you complete the workbook, you will enter data into the blue shaded cells in the first three boxes. Values outside the blue shaded cells are calculated automatically. You may print a PDF copy of the Excess Cost Calculator Tool to view as you review the procedure below.

Calculating for Elementary
Box 1
Step 1: At the top right, click the "Grades:" drop-down menu and select the grade range included in your organization's elementary program.

Step 2: In the first two blue cells, enter the State, local, and Federal (including IDEA-B) amounts expended during the **previous** school year for all elementary students (including students with disabilities). Include all expenditures associated with campus level operations and prorate (by enrollment percentages) any non-campus-based expenditures such as central office, district administrators, central transportation facility, etc.

Step 3: In the second two blue cells, enter the amounts from the above expenditures that were for Capital Outlay and Debt Service (i.e. Class/Object Codes 6500 and 6600).

Box 2
Step 4: Enter amounts included in the expenditures entered in box 1 that were from the sources listed in box 2.

Box 3
Step 5: In the first blue cell, enter the average number of all enrolled elementary students (including students with disabilites) in the **previous** year.
Step 6: In the second blue cell, enter the number of elementary students with disabilities in the **current** year as determined by the October PEIMS snapshot .

Box 4
The fourth box automatically calculates the previous year's average expenditure per student and the minimum amount the LEA must spend in the current year for the education of elementary students with disabilities before using IDEA-B funds.

Calculating for Secondary
Repeat steps in Boxes 1-4 above, using secondary data, to calculate the excess cost amount for secondary students.

Note: Member local educational agencies (LEAs) should request the Shared Service Arrangement (SSA) Fiscal Agent provide the "Actual Amount Expended on Behalf of Member District" to compute Excess Cost. The SSA Fiscal Agent reports the "Actual Amount Expended on Behalf of Member District" via PEIMS in record 033. The member LEA will need to ensure these amounts are included in the expenditures from all fund sources and included in all of the data figures required in the calculation.

Appendix A to Part 300--Excess Costs Calculation

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 preceding 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.

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

a. First the LEA must determine the total amount of its expenditures for elementary school students from all sources -- local, State, and Federal (including Part B) -- in the preceding school year. Only capital outlay and debt services are excluded.

Example: The following is an example of a computation for children with disabilities enrolled in an LEA's elementary schools. In this example, the LEA had an average elementary school enrollment for the preceding school year of 800 (including 100 children with disabilities). The LEA spent the following amounts last year for elementary school students (including its elementary school children with disabilities):

(1) From State and local tax funds $6,500,000
(2) From Federal funds 600,000
Total expenditures $7,100,000

Of this total, $60,000 was for capital outlay and debt service relating to the education of elementary school students. This must be subtracted from total expenditures.

(1) Total Expenditures $7,100,000
(2) Less capital outlay and debt .... – 60,000
Total expenditures for elementary school
students less capital
outlay and debt $7,040,000

b. Next, the LEA must subtract from the total expenditures amounts spent for:

(1) IDEA, Part B allocation,
(2) ESEA, Title I, Part A allocation,
(3) ESEA, Title III, Parts A and B allocation,
(4) State and local funds for children with disabilities, and
(5) State or local funds for programs under ESEA, Title I, Part A, and Title III, Parts A and B.

These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.

Example: The LEA spent the following amounts for elementary school students last year:

(1) From funds under IDEA, Part B allocation............................. $ 200,000
(2) From funds under ESEA, Title I, Part A allocation.....................250,000
(3) From funds under ESEA, Title III, Parts A and B allocation....... 50,000
(4) From State funds and local funds for children with
disabilities...500,000
(5) From State and local funds for programs under ESEA,
Title I, Part A, and Title III, Parts A and B.......................................150,000
Total.. $1,150,000

(1) Total expenditures less capital outlay and debt...................$7,040,000
(2) Other deductions... −1,150,000
Total.. $5,890,000

c. Except as otherwise provided, the LEA next must determine the average annual per student expenditure for its elementary schools dividing the average number of students enrolled in the elementary schools of the agency during the preceding 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 elementary school children with disabilities. Funds under Part B of the Act may be used only for costs over and above this minimum.

(1) Amount from Step b $5,890,000

(2) Average number of students enrolled 800

(3) $5,890,000 / 800

Average annual per student expenditure .... $ 7,362

d. Except as otherwise provided,............... to determine the total minimum amount of funds the LEA must spend for the education of its elementary school children with disabilities in the LEA (not including capital outlay and debt service), the LEA must multiply the number of elementary school children with disabilities in the LEA times the average annual per student expenditure obtained in paragraph c above. Funds under Part B of the Act can only be used for excess costs over and above this minimum.

(1) Number of children with disabilities in the LEA's
elementary schools   100

(2) Average annual per student expenditure .... $ 7,362

(3) $7,362 x 100 =

Total minimum amount of funds the LEA must spend for
the education of children with disabilities enrolled
in the LEA's elementary schools before using Part B
funds ....$ 736,200