

[School District Name reporting for (previous) Fiscal Year]

## Excess Costs Calculation

### **PART I – GENERAL INFORMATION**

Complete this form each year to document the appropriate calculations completed by your district to determine the minimum amount a school district must spend at the elementary and secondary levels for the education of students with IEPs before it may use funds under Part B of the Individuals with Disabilities Education Act (IDEA).

School District Address:(Street, City/Town, Zip Code)		
Name of person to contact regarding this report: (print or type)	Name:	
	Title:	
	Phone Number:	(     )
	E-mail Address:	
Date of Report: (month/day/year)		

### **PART II – METHODOLOGY**

Please enter the method used to allocate schools and students and expenditures to either elementary or secondary level for the purposes of this calculation. Ensure that students with IEPs placed out-of-district are included in this calculation:

Elementary	Secondary
<b>Schools</b>	<b>Schools</b>
<b>Students total and Students with IEPs</b>	<b>Students total and Students with IEPs</b>
<b>Allocation of expenditures</b>	<b>Allocation of expenditures</b>

### **PART III – WORKSHEET: Calculations for the previous fiscal year spending (actual expenditures)**

Elementary Calculation	
A. <u>Enter</u> the total elementary expenditure for the previous Fiscal Year (for all elementary students) from all sources (local, state, and federal).	
B. <u>Subtract</u> any amount spent for capital outlay or debt service relating to elementary education.	
C. <u>Subtract</u> any expenditure from federal IDEA special education funded grants for elementary level students/programs. (Including but not limited to, fund codes: 262, 240-268, 274, 289, 634, 674, 727-8, 760, and 762.)	

D.	<u>Subtract</u> any expenditure from federal ESEA Title 1, part A for elementary level students/programs. (Including but not limited to, fund codes: 305, 322-3, 510-11, 583, 675, 767, and 770-71.)	
E.	<u>Subtract</u> any expenditure from federal ESEA Title III, parts A & B for Limited English Proficient elementary level students/programs. (Including but not limited to, fund codes: 180, 184-5, and 187.)	
F.	<u>Subtract</u> any expenditure from state and local funds for special education at the elementary level. (May include, but is not limited to: spending from “circuit breaker” reimbursements or any state grant programs for special education.)	
G.	<u>Subtract</u> any expenditure from state and local funds for programs developed under the ESEA, Title 1, Part A and Title III, Parts A & B. at the elementary level. (Any spending for low income, neglected, LEP or migrant students.)	
H.	<u>Remainder</u> (A-B-C-D-E-F-G=H)	
I.	<u>Enter</u> the average number of all elementary level students.	
J.	<u>Divide</u> the remainder (H) by the average # of students (I) = average annual expenditure/student at the elementary level.	
K.	<u>Enter</u> the number of students with IEPs in the elementary schools.	
L.	<u>Multiply</u> the annual average expenditure (J) by the number of students with IEPs in the elementary schools (K) = <b>the total minimum amount of funds the LEA must spend for the education of students with IEPs in the district’s elementary schools before using Part B funds.</b>	
<b>Secondary Calculation</b>		
A.	<u>Enter</u> the total secondary expenditure for the previous Fiscal Year (for all secondary students) from all sources (local, state, and federal).	
B.	<u>Subtract</u> any amount spent for capital outlay or debt service relating to secondary education.	
C.	<u>Subtract</u> any expenditure from federal IDEA special education funded grants for secondary level students/programs. (Including but not limited to, fund codes: 240-268, 274, 289, 634, 674, and 760.)	
D.	<u>Subtract</u> any expenditure from federal ESEA Title 1, part A for secondary level students/programs. (Including but not limited to, fund codes: 305, 322-3, 510-11, 583, 675, 767, and 770-71.)	
E.	<u>Subtract</u> any expenditure from federal ESEA Title III, parts A & B for Limited English Proficient secondary level students/programs. (Including but not limited to, fund codes: 180, 184-5, and 187.)	

F.	<u>Subtract</u> any expenditure from state and local funds for special education at the secondary level. (May include, but is not limited to: spending from “circuit breaker” reimbursements or any state grant programs for special education.)	
G.	<u>Subtract</u> any expenditure from state and local funds for programs developed under the ESEA, Title 1, Part A and Title III, Parts A & B. at the elementary level. (Any spending for low income, neglected, LEP or migrant students.)	
H.	<u>Remainder</u> (A-B-C-D-E-F-G=H)	
I.	<u>Enter</u> the average number of all secondary level students.	
J.	<u>Divide</u> the remainder (H) by the average # students (I) = average annual expenditure/student at the secondary level.	
K.	<u>Enter</u> the number of students with IEPs in the secondary schools.	
L.	<u>Multiply</u> the annual average expenditure (J) by the number of students with IEPs in the secondary schools (K) = <b>the total minimum amount of funds the LEA must spend for the education of students with IEPs in the district’s secondary schools before using Part B funds.</b>	