

# EXCESS COST CALCULATION

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SUPPLEMENT NOT SUPPLANT MONITORING  
INDIVIDUALS WITH DISABILITIES EDUCATION ACT  
(IDEA)

# SUPPLEMENT NOT SUPPLANT

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**Requirement that federal funds are never used to pay for costs that are considered the LEA's core educational program**

- Federal funds are used to fund 'above and beyond' services
- Federal programs implement the supplement not supplant provision differently

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**Particular  
Cost  
Testing**

Cost previously funded with local dollars may not be funded at a future time with federal monies

Example:

An LEA purchases a supplemental reading program for 9 of its 10 schools using local funds

**Supplanting** → The LEA uses Title I funds to purchase the same reading program for its 10<sup>th</sup> school, which is a Target Assistance school

# IDEA'S SUPPLEMENT NOT SUPPLANT

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**Tested three different ways:**

- Excess Cost
- Maintenance of Effort (MOE)
- Excess Cost Calculation

## IDEA'S SUPPLEMENT NOT SUPPLANT

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### Excess Cost

§300.202 (a) (2)

- Costs that are generated solely because of the provision of special education and related services
- Fund 27

### Maintenance of Effort

§300.203

- Expectation that LEAs expend the same amount of local / state funds for special education as expended in a prior fiscal year

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## IDEA'S SUPPLEMENT NOT SUPPLANT

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### • Excess Cost Calculation

§300.16

- Costs that are in excess of the average annual per student expenditure level for an elementary school or secondary school student

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## COMPLIANCE MONITORING

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- LEAs must complete the excess cost calculation annually
- Part of the single audit review for the special education cluster
- Selection of LEAs will be asked to submit completed calculation, with supporting documentation, to DPI

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## EXCESS COST CALCULATION

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- 1) Determine an "average annual per student cost"
- 2) Multiply this amount by the number of students with disabilities

Establishes a minimum amount the LEA must spend on the education of students with disabilities

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The average annual per student cost must be calculated separately for the elementary and secondary levels

Wisconsin statute §115.01(2)

Elementary: Grades 4K-8

Secondary: Grades 9-12

The LEA must use these grades spans when determining the excess cost calculation amounts

**Excess Cost Calculation Example**

**Appendix A to Part 300, IDEA**

From state and local tax funds:	\$6,500,000
From Federal funds:	\$600,000
Total Expenditures	\$7,100,000
Less capital outlay and debt	-\$60,000
Total Expenditures less capital	\$7,040,000
From funds under IDEA	\$200,000
From funds under Title I	\$250,000
From funds under Title III	\$50,000
From state special education funds	\$500,000
From state Titles I & III funds	\$150,000
Total federal and state funds:	-\$1,150,000
Total expenditures less capital	\$7,040,000
Total	\$5,890,000
Average # of students enrolled	800
Average annual per student exp.	\$7,362

**EXCESS COST CALCULATION WORKBOOK**

Each fiscal year's workbook can be downloaded from: [http://sped.dpi.wi.gov/sped\\_excess-cost-calculation](http://sped.dpi.wi.gov/sped_excess-cost-calculation)

Bottom of the Excel Workbook



Excess Cost Report Page  
"Base Calculation"

## Tab: Base Calculation

PART A - Total Federal, State, and Local Expenditures	
<b>ELEMENTARY</b>	<b>SECONDARY</b>
FY 2013-14 Elementary Level Expenditures: \$63,155,727.47	FY 2013-14 Secondary Level Expenditures: \$16,285,732.72
FY 2013-14 District Level Total Expenditures Pro-Rated: \$6,745,474.04	FY 2013-14 District Level Total Expenditures Pro-Rated: \$2,030,269.76
FY 2013-14 Total Elementary Expenditures: \$76,028,675.70	FY 2013-14 Total Secondary Expenditures: \$18,316,002.48
FY 2013-14 Total Elementary Payments (Deducted) Pro-Rated: \$1,886,093.31	FY 2013-14 Total Secondary Payments (Deducted) Pro-Rated: \$785,288.65
FY 2013-14 Total Elementary Federal, State and Local Expenditures: \$74,142,582.39	FY 2013-14 Total Secondary Federal, State and Local Expenditures: \$17,530,713.83
<b>PART B - Federal and State Revenue Received</b>	
<b>ELEMENTARY</b>	<b>SECONDARY</b>
FY 2013-14 IDEA Part B - Fund 27, Source 790 (Projects 241, 242, 247, 248) \$2,025,700.02	FY 2013-14 IDEA Part B - Fund 27, Source 790 (Projects 241, 242, 247, 248) \$1,225,000.00
FY 2013-14 Title I-A - Fund 10, Source 761 (Projects 141, 145, 146, 147, 148) \$88,160.24	FY 2013-14 Title I-A - Fund 10, Source 761 (Projects 141, 145, 146, 147, 148) \$1,624,868.64
FY 2013-14 Title III-A - Fund 10, Source 790 (Projects 371, 393) \$15,269.00	FY 2013-14 Title III-A - Fund 10, Source 790 (Projects 371, 393) \$0.00
FY 2013-14 Special Education State Aid - Fund 27, Sources 611, 626, 642 \$3,061,150.02	FY 2013-14 Special Education State Aid - Fund 27, Sources 611, 626, 642 \$1,275,893.98
FY 2013-14 Special Education High Cost Aid - Fund 27, Sources 626, 711 \$36,816.00	FY 2013-14 Special Education High Cost Aid - Fund 27, Sources 626, 711 \$0.00
FY 2013-14 Bilingual / Bicultural Aid - Fund 10, Source 618 (Project 322) \$38,890.23	FY 2013-14 Bilingual / Bicultural Aid - Fund 10, Source 618 (Project 322) \$1,899.83
FY 2013-14 State - Fund 10, Source 620 (Project 322) \$702,497.10	FY 2013-14 State - Fund 10, Source 620 (Project 322) \$0.00
FY 2013-14 Total Federal and State Revenue Received \$6,916,160.68	FY 2013-14 Total Federal and State Revenue Received \$3,901,864.82
<b>PART C - Average Annual Per Student Expenditure</b>	
<b>ELEMENTARY</b>	<b>SECONDARY</b>
FY 2013-14 Total Elementary Expenditures \$68,124,122.71	FY 2013-14 Total Secondary Expenditures \$28,713,956.83
FY 2013-14 Total Elementary Resident Student Enrollment (4K - 6) 7,071	FY 2013-14 Total Secondary Resident Student Enrollment (9 - 12) 3,278
FY 2013-14 Average Annual Per Student Expenditure, Elementary Level: \$9,634.23	FY 2013-14 Average Annual Per Student Expenditure, Secondary Level: \$8,759.57
<b>PART D - State and Local Minimums Required for Students with Disabilities</b>	
<b>ELEMENTARY</b>	<b>SECONDARY</b>
Average Annual Per Student Expenditure, Elementary Level: \$9,634.23	Average Annual Per Student Expenditure, Secondary Level: \$8,759.57
FY 2013-14 IDEA HUC Students with Disabilities Count (grades 4K - 6) 342	FY 2013-14 IDEA HUC Students with Disabilities Count (grades 9 - 12) 440
FY 2013-14 State and Local Minimum Elementary Amount Required \$3,264,007.89	FY 2013-14 State and Local Minimum Secondary Amount Required \$3,818,293.31

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## Tab: Base Calculation; Part A

School Levels Expenditure tab

### PART A - Total Federal, State, and Local Expenditures

#### ELEMENTARY

FY 2013-14 Elementary Level Expenditures:	\$63,155,727.47
FY 2013-14 District Level Total Expenditures Pro-Rated:	\$13,772,948.23
FY 2013-14 Total Elementary Expenditures:	\$76,928,675.70
FY 2013-14 Total Elementary Payments (Deducted) Pro-Rated:	\$1,886,093.31
FY 2013-14 Total Elementary Federal, State and Local Expenditures:	\$75,042,582.39

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## Tab: School Level Expenditures

2013-14 ELEMENTARY LEVEL (4K-8) EXPENDITURES		2013-14 SECONDARY LEVEL (9-12) EXPENDITURES	
TOTAL: \$59,570,575.47		TOTAL: \$25,401,341.99	
ACCOUNT DESCRIPTION	AMOUNT	ACCOUNT DESCRIPTION	AMOUNT
Fund 10 - General Fund	\$49,845,096.75	Fund 10 - General Fund	\$18,821,883.55
10E 100000 Instruction	\$40,200,300.50	10E 100000 Instruction	\$15,000,274.31
All		All	
10E 210000 Pupil Services	\$2,553,123.82	10E 210000 Pupil Services	\$1,301,956.02
Exclude		Exclude	
211 100 Direction of Pupil Services		211 100 Direction of Pupil Services	
212 100 Direction of Social Work		212 100 Direction of Social Work	
213 100 Direction of Guidance		213 100 Direction of Guidance	
214 100 Direction of Health		214 100 Direction of Health	
215 100 Direction of Psychological Services		215 100 Direction of Psychological Services	
217 000 Attendance (all)		217 000 Attendance (all)	
10E 220000 Instructional Staff Services	\$1,081,262.21	10E 220000 Instructional Staff Services	\$961,191.00
Exclude		Exclude	
221 100 Direction of Improvement of Instruction		221 100 Direction of Improvement of Instruction	
222 100 Direction of Library Media		222 100 Direction of Library Media	
223 100 Athletics		223 100 Athletics	
225 100 Voc. Ed. Supervision & Coordination		225 100 Voc. Ed. Supervision & Coordination	
228 000 Other instr. Staff Supervision & Coord.		228 000 Other instr. Staff Supervision & Coord.	
10E 240000 School Building Administration	\$3,815,461.22	10E 240000 School Building Administration	\$889,122.71
10E 431000 General Tuition - Non Open Enrollment	\$4,085.00	10E 431000 General Tuition - Non Open Enrollment	\$0.00
10E 432000 Co-Curricular Cooperative Program Charges	\$0.00	10E 432000 Co-Curricular Cooperative Program Charges	\$0.00
10E 435000 General Tuition - Open Enrollment	\$1,587,561.00	10E 435000 General Tuition - Open Enrollment	\$866,346.51

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Our small district is divided between 4K-6 and 7-12. How do I divide things like Art, Physical Education, and Music where we only have one teacher?

Because we are 7-12, I have teachers that are teaching 7-8 and 9-12. How do I allocate their costs to move the 7-8 to elementary?

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## DETERMINING COSTS FOR MIXED GRADES

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The method used must be reasonable, defensible and used consistently from year to year

Methods could include:

- Teacher's costs based on number of students served in each level
- Teacher's costs based on number of classes taught at each level
- Teacher's costs based on number of hours spent per level

Once a method is determined, document it as a written procedure

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## DETERMINING COSTS FOR MIXED GRADES

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An additional method for the situation in which the teacher instructs grades 7 and 8 as well as 9 to 12:

Pro-rate the costs based on number of grades at each level. In this case, there are 2 elementary grades and 4 secondary grades. The split would be 33% / 67%.

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**Tab: District-wide Expenditures**

ACCOUNT	DESCRIPTION	AMOUNT
<b>Fund 30 - General Fund</b>		<b>\$17,829,820.79</b>
10E 211100	Direction of Pupil Services	\$127,000.00
10C 212100	Direction of Social Work	\$82,500.00
10E 215100	Directions of Guidance	\$22,428.00
10E 214100	Direction of Health	\$0.00
10E 215100	Direction of Psychological Services	\$0.00
10E 217000	Attendance	\$23,282.84
	All	
10L 221100	Direction of Improvement of Instruction	\$206,411.71
10E 222100	Direction of Library Media	\$175,000.00
10F 223000	Supervision & Coordination	\$140,085.56
	All	
10C 230000	General Administration	\$920,000.46
	All	
10E 240000	Business Administration (includes transportation)	\$13,748,405.47
	All	
10E 260000	Central Services	\$4,225,294.85
	All	
10F 270000	Insurance and Indemnity	\$387,100.00
	All	
10E 280000	Other Support Services	\$49,801.94
	All	
10E 492000	Adjustments and Refunds	\$45,078.82
10E XXXXXX 500	Capital Outlay (deducted from total)	\$8,236,322.72

**Tab: Food Service Expenditures**

**FOOD SERVICE - FUND 50 District-wide Total: -\$213,160.91**

ACCOUNT	DESCRIPTION	AMOUNT
<b>Fund 50 - Food Service Fund</b>		<b>-\$213,160.91</b>
50E 250000	Business Administration	\$15,309.93
50E 257000	Food Service	\$0.00
50E 250000	Other Support Services	\$0.00
	All	
50E 492000	Adjustments and Refunds	\$0.00
50E XXXXXX 500	Capital Outlay (deducted from total)	\$228,470.84

**2013-14 ELEMENTARY LEVEL (4K-8) EXPENDITURES**  
TOTAL: **\$3,585,152.00**

**2013-14 SECONDARY LEVEL (9-12) EXPENDITURES**  
TOTAL: **\$894,370.73**

ACCOUNT	DESCRIPTION	AMOUNT	ACCOUNT	DESCRIPTION	AMOUNT
<b>Fund 40 - Elementary Level</b>		<b>\$3,585,152.00</b>	<b>Fund 50 - Secondary Level</b>		<b>\$894,370.73</b>
50E 257000	Food Service	\$3,585,152.00	50E 257000	Food Service	\$894,370.73

### Tab: Payment for Services

**2013-14 PAYMENTS FOR SERVICES TOTAL: \$2,671,392.92**

These revenues are pro-rated between the elementary and secondary level in the same method as the district wide expenditures.

ACCOUNT	DESCRIPTION	AMOUNT
<b>Fund 10 - General Fund</b>		
		\$2,669,892.92
10R 240 Series	Payments for Services	\$15,025.00
10R 340 Series	Interdistrict Payments for Services	\$2,654,867.92
10R 390	Other Payments from Wisconsin Districts	\$0.00
10R 400 Series	Interdistrict Payments Outside Wisconsin	\$0.00
10R 530	Payments for Services from CCDEBs	\$0.00
10R 540	Payments for Services from CESAs	\$0.00
10R 590	Other Payments from CESAs	\$0.00
<b>Fund 20 - Special Projects Fund</b>		
		\$0.00
20R 240 Series	Payments for Services	\$0.00
20R 340 Series	Interdistrict Payments for Services	\$0.00
20R 390	Other Payments from Wisconsin Districts	\$0.00
20R 400 Series	Interdistrict Payments Outside Wisconsin	\$0.00
20R 530	Payments for Services from CCDEBs	\$0.00
20R 540	Payments for Services from CESAs	\$0.00
20R 590	Other Payments from CESAs	\$0.00
<b>Fund 50 - Food Service Fund</b>		
		\$1,500.00
50R 390	Other Payments from Wisconsin Districts	\$1,500.00

### Tab: Base Calculation; Part A

#### FY 2013-14 Excess Cost Base Calculation (to determine required FY 2014-2015 expenditure level)

District Name and LEA Code: The Graciers District Four  
Name of Person Completing Form: Rachel Zellmer

Total District Level Costs: \$19,507,626.27  
Percent Elementary: 71%  
Percent Secondary: 29%

PART A - Total Federal, State, and Local Expenditures	
ELEMENTARY	SECONDARY
FY 2013-14 Elementary Level Expenditures: \$80,133,727.17	FY 2013-14 Secondary Level Expenditures: \$28,290,712.72
FY 2013-14 District Level Total Expenditures Pro-Rated: \$15,712,946.25	FY 2013-14 District Level Total Expenditures Pro-Rated: \$5,734,341.04
FY 2013-14 Total Elementary Expenditures: \$95,846,673.42	FY 2013-14 Total Secondary Expenditures: \$34,024,652.76
FY 2013-14 Total Elementary Payments (Deducted) Pro-Rated: \$1,886,093.91	FY 2013-14 Total Secondary Payments (Deducted) Pro-Rated: \$785,299.61
FY 2013-14 Total Elementary Federal, State and Local Expenditures: \$75,042,582.39	FY 2013-14 Total Secondary Federal, State and Local Expenditures: \$33,239,353.15

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### Tab: Base Calculation; Part B

PART B - Federal and State Revenue Received			
ELEMENTARY		SECONDARY	
FY 2013-14 IDEA Part D - Fund 27, Source 730 (Projects 341, 342, 347, 348)	\$3,025,780.02	FY 2013-14 IDEA Part D - Fund 27, Source 730 (Projects 341, 342, 347, 348)	\$1,235,881.98
FY 2013-14 Title I-A - Fund 30, Source 751 (Projects 141, 145, 153, 154)	\$8,190.23	FY 2013-14 Title I-A - Fund 30, Source 751 (Projects 141, 145, 153, 154)	\$23,598.83
FY 2013-14 Title II-A - Fund 30, Source 750 (Projects 371, 391)	\$15,269.00	FY 2013-14 Title II-A - Fund 30, Source 750 (Projects 371, 391)	\$0.00
FY 2013-14 Special Education State Aid - Fund 27, Sources 631, 636, 642	\$3,081,158.02	FY 2013-14 Special Education State Aid - Fund 27, Sources 631, 636, 642	\$1,273,881.98
FY 2013-14 Special Education High Cost Aid - Fund 27, Sources 622, 711	\$8,133.00	FY 2013-14 Special Education High Cost Aid - Fund 27, Sources 622, 711	\$0.00
FY 2013-14 Bilingual / Bicultural Aid - Fund 30, Source 638 (Project 322)	\$8,190.23	FY 2013-14 Bilingual / Bicultural Aid - Fund 30, Source 638 (Project 322)	\$15,599.83
FY 2013-14 SAGE - Fund 30, Source 650 (Project 332)	\$703,457.38	FY 2013-14 SAGE - Fund 30, Source 650 (Project 332)	\$0.00
FY 2013-14 Total Federal and State Revenue Received	\$6,998,966.86	FY 2013-14 Total Federal and State Revenue Received	\$2,529,362.81

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### Tab: Base Calculation; Part C

Part C - Average Annual Per Student Expenditure			
ELEMENTARY		SECONDARY	
FY 2013-14 Total Elementary Expenditures	\$60,124,421.71	FY 2013-14 Total Secondary Expenditures	\$18,741,598.85
FY 2013-14 Total Elementary Resident Student Enrollment (4K - 8)	7,051	FY 2013-14 Total Secondary Resident Student Enrollment (9 - 12)	25,734,376
FY 2013-14 Average Annual Per Student Expenditure, Elementary Level:	\$8,661.67	FY 2013-14 Average Annual Per Student Expenditure, Secondary Level:	\$729.50

Part C - Average Annual Per Student Expenditure	
ELEMENTARY	
FY 2013-14 Total Elementary Expenditures	\$60,124,421.71
FY 2013-14 Total Elementary Resident Student Enrollment (4K - 8)	7,051
FY 2013-14 Average Annual Per Student Expenditure, Elementary Level:	\$8,661.67

#### PI-1563, Pupil Count Reporting

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## Tab: Base Calculation; Part D

Part D - State and Local Minimums Required for Students with Disabilities	
ELEMENTARY	SECONDARY
Average Annual Per Student Expenditure, Elementary Level:	Average Annual Per Student Expenditure, Secondary Level:
FY 2014-15 IDEA MOE Students with Disabilities Count (Grades K - 8)	FY 2014-15 IDEA MOE Students with Disabilities Count (Grades 9 - 12)
FY 2014-15 State and Local Minimum Elementary Amount Required:	FY 2014-15 State and Local Minimum Secondary Amount Required:

Part D - State and Local Minimum Required for Students with Disabilities	
ELEMENTARY	
Average Annual Per Student Expenditure, Elementary Level:	\$9,661.07
FY 2014-15 IDEA MOE Students with Disabilities Count (Grades K - 8)	444
FY 2014-15 State and Local Minimum Elementary Amount Required:	\$9,168,925.02

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## IDEA MOE Report – SwD Count Numbers

Test 3: Current Year State/Local Actual Per Capita Compared to Per Capita from the Last Year Test 3 was Met				
	Actual State/local	MOE Child Count	Actual State/local	Per Capita
Current Year: 2013	\$2,804,058.81	236	\$11,881.81	
Last Year Met: 2011	\$2,987,855.73	227	\$13,162.36	
	(\$183,796.92)	Difference	(\$1,280.75)	
	\$3,406,316.96	Aggregated	(\$302,258.15)	

Child Count Break Down	
Resident District = Submitting District:	216
Plus Reason Out of District Students:	
Other Resident (RES):	0
Other Submitting (SUBM):	0
Chapter 220 (C220):	1
Tuition Waiver (WAV):	5
Residential Care Center (RCC):	0
<b>Base Total for Both Counts:</b>	<b>222</b>
Add Students Open Enrolled Into District:	31
<b>October 1 Child Count Total:</b>	<b>253</b>
Add Students Open Enrolled Out of District:	5
<b>Maintenance of Effort Child Count Total:</b>	<b>227</b>

## DETERMINING COMPLIANCE

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LEA completes final tab of the spreadsheet, "Calculation Results" after the close of the fiscal year

At the same time, the LEA will also be creating a new Excess Cost level for the new fiscal year

The difference between the "Calculation Results" and the "Base Calculation" are in Part B, revenues received, and the student counts in Part C and D.

<http://sped.dpi.wi.gov/sites/default/files/imce/sped/pdf/excess-cost-calculation-guide.pdf>