

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

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 10th 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

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

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

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



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

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Each fiscal year's workbook can be downloaded from:
http://sped.dpi.wi.gov/sped_excess-cost-calculation



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Ready

Bottom of the Excel Workbook



Excess Cost Report Page
"Base Calculation"

Tab: Base Calculation

PART A - Total Federal, State, and Local Expenditures			
ELEMENTARY		SECONDARY	
FY 2013-14 Elementary Level Expenditures:	\$63,155,727.47	FY 2013-14 Secondary Level Expenditures:	\$26,295,712.72
FY 2013-14 District Level Total Expenditures Pro-Rated:	\$13,772,948.23	FY 2013-14 District Level Total Expenditures Pro-Rated:	\$5,734,547.04
FY 2013-14 Total Elementary Expenditures:	\$76,928,675.70	FY 2013-14 Total Secondary Expenditures:	\$32,030,259.76
FY 2013-14 Total Elementary Payments (Deducted) Pro-Rated:	\$1,886,093.31	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:	\$31,244,960.15

PART B - Federal and State Revenue Received			
ELEMENTARY		SECONDARY	
FY 2013-14 IDEA Part B - Fund 27, Source 730 (Projects 341, 342, 347, 348)	\$3,025,780.02	FY 2013-14 IDEA Part B - Fund 27, Source 730 (Projects 341, 342, 347, 348)	\$1,235,881.98
FY 2013-14 Title I-A - Fund 10, Source 751 (Projects 141, 145, 153, 154)	\$38,190.23	FY 2013-14 Title I-A - Fund 10, Source 751 (Projects 141, 145, 153, 154)	\$15,598.83
FY 2013-14 Title III-A - Fund 10, Source 730 (Projects 371, 391)	\$15,269.00	FY 2013-14 Title III-A - Fund 10, Source 730 (Projects 371, 391)	\$0.00
FY 2013-14 Special Education State Aid - Fund 27, Sources 611, 626, 642	\$3,061,158.02	FY 2013-14 Special Education State Aid - Fund 27, Sources 611, 626, 642	\$1,235,881.98
FY 2013-14 Special Education High Cost Aid - Fund 27, Sources 625, 711	\$36,116.00	FY 2013-14 Special Education High Cost Aid - Fund 27, Sources 625, 711	\$0.00
FY 2013-14 Bilingual / Bicultural Aid - Fund 10, Source 618 (Project 322)	\$38,190.23	FY 2013-14 Bilingual / Bicultural Aid - Fund 10, Source 618 (Project 322)	\$15,598.83
FY 2013-14 SAGE - Fund 10, Source 650 (Project 332)	\$703,457.18	FY 2013-14 SAGE - Fund 10, Source 650 (Project 332)	\$0.00
FY 2013-14 Total Federal and State Revenue Received	\$6,918,160.68	FY 2013-14 Total Federal and State Revenue Received	\$2,502,961.62

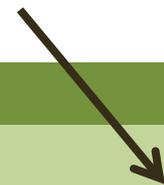
Part C - Average Annual Per Student Expenditure			
ELEMENTARY		SECONDARY	
FY 2013-14 Total Elementary Expenditures	\$68,124,421.71	FY 2013-14 Total Secondary Expenditures	\$28,741,998.53
FY 2013-14 Total Elementary Resident Student Enrollment (4K - 8)	7,051	FY 2013-14 Total Secondary Resident Student Enrollment (9 - 12)	3,276
FY 2013-14 Average Annual Per Student Expenditure, Elementary Level:	\$9,661.67	FY 2013-14 Average Annual Per Student Expenditure, Secondary Level:	\$8,773.50

Part D - State and Local Minimum Required for Students with Disabilities			
ELEMENTARY		SECONDARY	
Average Annual Per Student Expenditure, Elementary Level:	\$9,661.67	Average Annual Per Student Expenditure, Secondary Level:	\$8,773.50
FY 2014-15 IDEA MOE Students with Disabilities Count (Grades 4K - 8)	949	FY 2014-15 IDEA MOE Students with Disabilities Count (Grades 9 - 12)	448
FY 2014-15 State and Local Minimum Elementary Amount Required:	\$9,168,923.02	FY 2014-15 State and Local Minimum Secondary Amount Required:	\$3,930,529.71



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

Tab: School Level Expenditures

2013-14 ELEMENTARY LEVEL (4K-8) EXPENDITURES

TOTAL: \$59,570,575.47

ACCOUNT	DESCRIPTION	AMOUNT
Fund 10 – General Fund		\$49,845,096.75
10E 100000	Instruction	\$40,200,300.50
	All	
10E 210000	Pupil Services	\$2,553,123.82
	Exclude	
	211 100 Direction of Pupil Services	
	212 100 Direction of Social Work	
	213 100 Direction of Guidance	
	214 100 Direction of Health	
	215 100 Direction of Psychological Services	
	217 000 Attendance (all)	
10E 220000	Instructional Staff Services	\$1,684,562.21
	Exclude	
	221 100 Direction of Improvement of Instruction	
	222 100 Direction of Library Media	
	223 100 Athletics	
	223 700 Voc Ed Supervision & Coordination	
	223 900 Other Instr. Staff Supervision & Coord.	
10E 240000	School Building Administration	\$3,815,461.22
10E 431000	General Tuition - Non Open Enrollment	\$4,085.00
10E 433000	Co-Curricular Cooperative Program Charges	\$0.00
10E 435000	General Tuition - Open Enrollment	\$1,587,564.00

2013-14 SECONDARY LEVEL (9-12) EXPENDITURES

TOTAL: \$25,401,341.99

ACCOUNT	DESCRIPTION	AMOUNT
Fund 10 – General Fund		\$18,821,883.55
10E 100000	Instruction	\$15,000,274.31
	All	
10E 210000	Pupil Services	\$1,301,956.02
	Exclude	
	211 100 Direction of Pupil Services	
	212 100 Direction of Social Work	
	213 100 Direction of Guidance	
	214 100 Direction of Health	
	215 100 Direction of Psychological Services	
	217 000 Attendance (all)	
10E 220000	Instructional Staff Services	\$964,194.00
	Exclude	
	221 100 Direction of Improvement of Instruction	
	222 100 Direction of Library Media	
	223 100 Athletics	
	223 700 Voc Ed Supervision & Coordination	
	223 900 Other Instr. Staff Supervision & Coord.	
10E 240000	School Building Administration	\$889,112.71
10E 431000	General Tuition - Non Open Enrollment	\$0.00
10E 433000	Co-Curricular Cooperative Program Charges	\$0.00
10E 435000	General Tuition - Open Enrollment	\$666,346.51



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?

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

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%.

Tab: District-wide Expenditures

ACCOUNT	DESCRIPTION	AMOUNT
<i>Fund 10 – General Fund</i>		\$17,829,826.79
10E 211100	Direction of Pupil Services	\$127,000.00
10E 212100	Direction of Social Work	\$82,500.00
10E 213100	Direction of Guidance	\$225,413.00
10E 214100	Direction of Health	\$0.00
10E 215100	Direction of Psychological Services	\$0.00
10E 217000	Attendance	\$251,382.84
	<i>All</i>	
10E 221100	Direction of Improvement of Instruction	\$206,411.71
10E 222100	Direction of Library Media	\$175,000.00
10E 223000	Supervision & Coordination	\$140,085.56
	<i>All</i>	
10E 230000	General Administration	\$928,865.46
	<i>All</i>	
10E 250000	Business Administration (includes Transportation)	\$13,748,495.47
	<i>All</i>	
10E 260000	Central Services	\$4,225,284.85
	<i>All</i>	
10E 270000	Insurances and Judgments	\$885,089.92
	<i>All</i>	
10E 290000	Other Support Services	\$49,801.94
	<i>All</i>	
10E 492000	Adjustments and Refunds	\$43,018.82
10E XXXXXX 500	Capital Outlay (deducted from total)	\$3,258,522.78

Tab: Food Service Expenditures

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

ACCOUNT	DESCRIPTION	AMOUNT
<i>Fund 50 – Food Service Fund</i>		-\$213,160.91
50E 250000	Business Administration	\$15,309.93
	<i>All Except 257000 Food Service</i>	
50E 257000	Food Service	\$0.00
50E 290000	Other Support Services	\$0.00
	<i>All</i>	
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

ACCOUNT	DESCRIPTION	AMOUNT
<i>Fund 50 – Food Service Fund</i>		\$3,585,152.00
50E 257000	Food Service	\$3,585,152.00

2013-14 SECONDARY LEVEL (9-12) EXPENDITURES

TOTAL: \$894,370.73

ACCOUNT	DESCRIPTION	AMOUNT
<i>Fund 50 – Food Service Fund</i>		\$894,370.73
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
<i>Fund 10 – General Fund</i>		\$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
<i>Fund 20 – Special Projects Fund</i>		\$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
<i>Fund 50 – Food Service Fund</i>		\$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 Greatest District Ever

Name of Person Completing Form: Rachel Zellmer

Total District Level Costs: \$19,507,495.27
 Percent Elementary: 71%
 Percent Secondary: 29%

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FY 2013-14 Total Federal and State Revenue Received	\$6,918,160.68	FY 2013-14 Total Federal and State Revenue Received	\$2,502,961.62

Tab: Base Calculation; Part C

Part C - Average Annual Per Student Expenditure

ELEMENTARY		SECONDARY	
FY 2013-14 Total Elementary Expenditures	\$68,124,421.71	FY 2013-14 Total Secondary Expenditures	\$28,741,998.53
FY 2013-14 Total Elementary Resident Student Enrollment (4K - 8)	7,051	FY 2013-14 Total Secondary Resident Student Enrollment (9 - 12)	3,276
FY 2013-14 Average Annual Per Student Expenditure, Elementary Level:	\$9,661.67	FY 2013-14 Average Annual Per Student Expenditure, Secondary Level:	\$8,773.50



Part C - Average Annual Per Student Expenditure

ELEMENTARY

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FY 2013-14 Total Elementary Resident Student Enrollment (4K - 8)	7,051
FY 2013-14 Average Annual Per Student Expenditure, Elementary Level:	\$9,661.67

PI-1563, Pupil Count Reporting

Tab: Base Calculation; Part D

Part D - State and Local Minimum Required for Students with Disabilities			
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Part D - State and Local Minimum Required for Students with Disabilities	
ELEMENTARY	
Average Annual Per Student Expenditure, Elementary Level:	\$9,661.67
FY 2014-15 IDEA MOE Students with Disabilities Count (Grades 4K - 8)	949
FY 2014-15 State and Local Minimum Elementary Amount Required:	\$9,168,923.02

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	<u>236</u>	\$11,881.61
Last Year Met: 2011	\$2,987,855.73	<u>227</u>	\$13,162.36
	(\$13,162.36 * 236)	Difference:	(\$1,280.75)
	\$3,106,316.96	Aggregate Diff:	(\$302,258.15)

Child Count Break Down

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

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>