

IDEA Excess Cost Worksheet (FY19)
Illinois State Board of Education - Special Education Services
October 2018

The 34 CFR 300.202 allows districts to use federal Individuals with Disabilities Education Act (IDEA) funds for the excess cost of educating students with disabilities. Each district must calculate and verify its excess cost threshold annually. In accordance with 34 CFR 300.16, 300.202, and Appendix A to Part 300 the Illinois State Board of Education provides an IDEA Excess Cost Worksheet to assist districts in calculating, documenting, and verifying the excess cost of educating students with disabilities.

The IDEA excess cost form is an excel worksheet that collects district **expenditure** and student population data to calculate an average annual per pupil expenditure (APPE) and IDEA excess cost threshold. These instructions and the excel worksheet will direct districts to the correct data sources by fiscal year.

DATA SOURCES:

- FY18 IDEA Excess Cost worksheet – provided on IDEA grant webpage
- FY18 Annual Financial Report (AFR)
- FY18 Total Student Enrollment (October, 2017 Fall Enrollment) – provided on the IDEA grant webpage
- FY18 # of Students with IEPs - provided on the IDEA grant webpage
- Current # of Students with IEPs (December 1, 2018 Child Count) – reports available in I-Star, Reports Release: IDEA Excess Cost Worksheet

The instructions and the excel worksheet will direct users to the required data sources

TIMELINE

The complete Excess Cost Worksheet must be submitted to the SESE Central Office, **no later than January 18, 2019**. SESE will compile all eleven member districts worksheets, along with cooperative information and submit to ISBE.

ELEMENTARY/SECONDARY CALCULATIONS

Preschool – The calculations are based on kindergarten through grade 12 data.

Do NOT include the preschool population. The form includes prompts to exclude preschool expenditures.

***5-year-old kindergartners:** The IDEA preschool grants are for students ages 3 -5, including 5-year-old kindergartners with IEPs. When calculating the IDEA excess cost, include any IDEA preschool grant funds that were used to provide special education and related services to 5-year-old students in kindergarten.

Elementary and Secondary – The federal regulations require districts with both elementary and secondary students to separate those expenditures. LEAs may not compute the minimum average amount they must spend on the education of children with disabilities based on a combination of elementary and secondary enrollments.

The excel worksheet separates all items by elementary (grades K- 8) and secondary (grades 9 – 12). A running total column is also provided to assist K-12 unit districts in tracking and matching the total expenditures and student counts. Elementary and secondary districts complete the appropriate column of the excel worksheet and leave the column that does not apply to their student population blank.

Proration – In the event that an expense cannot be separated by elementary and secondary, the district can pro-rate those expenses. **When pro-rating any costs, the districts must keep record of the procedure/method used to determine the proration.**

IDEA Excess Cost Calculation	
<ul style="list-style-type: none"> Determine an average annual per pupil expenditure. The district must spend at least that minimum amount of state/local funds on each student with an individualized education program (IEP). 	
Federal Calculation	Excess Cost Worksheet
Calculate the district's total expenditures,	Section A
Subtract capital outlay, non-capitalized equipment, and debt services expenditures.	Section B – collects capital outlay, non-cap. Equipment, and debt service expenditures Section C – subtracts those expenditures
Subtract special population expenditures (Title I, Title III, and special education).	Section D – collects Title I, Title III and special education expenditures Section E – subtracts those expenditures
Calculate the Average Annual Per Pupil Expenditure (APPE).	Section F
Multiply the APPE and the current special education population for the IDEA excess cost threshold.	Section G
Verify that the district met the IDEA excess cost threshold established in the prior year.	Section H

INSTRUCTIONS:

Section A, Total Expenditures – Section A collects **ALL** FY18 expenditures. Enter the data from the district's AFR. The excel worksheet directs the districts to the specific lines and columns of the FY18 AFR for the required data, e.g. Educational Fund (10) - AFR line 114, column K (900).

- No PreK expenditures

Section B, General Education Capital Outlay/Non-Cap. Equipment and Debt Service – Section B collects FY18 general education expenditures for capital outlay, non-capitalized equipment, and debt service. These are a portion of the expenses that were reported in Section A. The excel worksheet directs the districts to the specific locations in the AFR for the required data, e.g. Educational Fund (10) – AFR line 114, columns G(500) and I(700) + line 112 K(900).

- No PreK expenditures
- No Title I, Title III, or special education expenditures for capital outlay/non-capitalized equipment or debt service in this section

Section C, Total Expenditures (Adjusted) – Section C subtracts the general education capital outlay, non-capitalized equipment, and debt services expenditures from the total expenditures. The excel worksheet calculates the adjusted total expenditure as data is entered in Sections A and B.

Section D, Special Education and ESEA Title Expenditures – Section D collects expenditures for special populations: Title I, Title III, and special education. These are a portion of the costs that were previously entered in Section A, as part of the total expenditures.

- No PreK expenditures
- Make sure the capital outlay and non-capitalized equipment costs are not duplicated.
- Each district **must** note the FY18 AFR location for the Title I/III and special education expenditures, e.g. AFR lines/columns 8/900, 22/900, etc.

Section D, Line 24 – FY18 IDEA Part B (flow-through grant expenditures)

- K – age 21 special education expenditures paid with IDEA flow-through grants
- The AFR doesn't separate the special education expenditures out by IDEA or state/local funding sources. Districts must use their local records, including IDEA expenditure reports, to identify the IDEA expenditures.
- Do NOT include IDEA expenditures made by a special education cooperative on behalf of a member district. **You must list the AFR line and columns for the ESEA, IDEA, and Title Expenditures.**

- While district placement of special education costs in the AFR vary, the expenditures are often placed in the “Special Education Programs” lines of the AFR, e.g. 8, 22 79, 86, etc. and the “Support Services” sections of the AFR, e.g. lines 39, 40, 229, etc.
- Make sure the IDEA special education costs in line 24 aren’t duplicated in the state/local special education expenditures in lines 31-39.

Section D, Line 26 – FY18 Title I (low income & school improvement expenditures)

- K – 12 Title I expenditures: Title I grant expenditures **AND** any local funds expended for Title I costs
- While district placement of Title I costs in the AFR vary, the expenditures are often placed in the “Remedial and Supplemental Programs” lines of the AFR, e.g. lines 10, 24, etc.

Section D, Line 28 – FY18 ESEA Title III (LIP/LEP & immigrant ed., bilingual ed., TPI/TBE)

- K – 12 Title III expenditures: Title III grant expenditures **AND** any local funds expended for Title III costs
- While district placement of Title III costs in the AFR vary, the expenditures are often placed in the “Bilingual” lines of the AFR, e.g. lines 18, 31, etc.

Section D, Lines 31 – 39 All Other FY18 Special Education Expenditures

- K-age 21 special education expenditures paid with state and local funds
- While district placement of special education costs in the AFR vary, the expenditures are often placed in the “Special Education Programs” lines of the AFR, e.g. 8, 22 79, 86, etc. and the “Support Services” sections of the AFR, e.g. lines 39, 40, 235, etc.
- The AFR doesn’t separate the special education expenditures out by IDEA or state/local funding sources. Districts must use their local records, including IDEA expenditure reports, to identify the state/local special education expenditures.

Section E, Adjusted Total Expenditures less Special Education & ESEA Title Expenditures – Section E subtracts the special population expenditures (Section D) from the total expenditures. The excel worksheet calculates the adjusted total expenditure based on the data entered in Sections C and D.

Section F, Average Annual per Pupil Expenditure – Section F calculates the annual per pupil expenditure based on the FY18 expenditures and total student population. Enter the final October, 2017 Fall Enrollment data on Section F, line 48. The FY18 Total Student Enrollment list that separates each district’s student enrollment by elementary (K-8) and secondary (9-12) is provided on the IDEA grant webpage at <https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx>. The district must use the FY18 Total Student Enrollment list on the IDEA grant webpage.

The excel worksheet calculates the APPE using the previous year data (expenditures ÷ student count = APPE).

Section G, Minimum District Must Spend Per Pupil with Disabilities – Section G calculates the IDEA excess cost threshold based on the APPE and the current year’s special education population. **SESE will provide the December 1, 2018 Child Count data as soon as it is available.** The report separates the December 1, 2018 Child Count by elementary (K-8) and secondary (9-12). Enter the special education child count data in Section G, line 52. The excel worksheet calculates the final excess cost using the previous year’s APPE and the current year’s IDEA child count (APPE X IDEA child count = excess cost).

This is the district’s IDEA excess cost threshold for FY19. The district must spend at least this amount of FY19 local or state/local funds to educate students with disabilities.

Section H, Excess Cost Check– Section H is a tool to verify that the district met the FY18 excess cost threshold by comparing the excess cost threshold identified in the FY18 excess cost worksheet to actual FY18 expenditures. Enter the FY18 # of students with IEPs in line 57. That list is provided on the IDEA grant webpage at <https://www.isbe.net/Pages/IDEA-Part-B-Grant-Program-Information.aspx>.

Use last year's FY18 excess cost worksheet to complete Section H, line 59. Enter the excess cost threshold amount from the FY18 IDEA excess cost worksheet (Section G, line 54) in Section H, line 59 of the current FY19 excess cost worksheet.

The excel worksheet calculates the state/local spending on students with IEPs and enters those amounts in Section H, line 58. The worksheet compares the FY18 special education expenditures to the IDEA excess cost threshold established in the FY18 excess cost worksheet (line 58 – line 59 = line 60). Section H, line 60 shows the final comparison in the IDEA excess cost check. A positive amount or a zero means the district met the IDEA excess cost threshold. A negative amount means the district did not meet the IDEA excess cost threshold and may be subject to repayment of the federal funds. **Any district with a negative amount should contact Jill or Tiffany at the SESE Central Office.**

The completed Excess Cost Worksheets must be submitted to the SESE Central Office no later than January 18, 2019.

Please also reference the IDEA grant webpage for additional excess cost resources - http://www.isbe.net/spec-ed/html/idea_part-b.htm.