



**Illinois State Board of Education
Individuals with Disabilities Education Act
(IDEA)**

Excess Cost: Step-by-Step Completion

Equity • Quality • Collaboration • Community



Agenda

Overview of the Excess Cost System in IWAS

Changes to FY 2022

- There were three types of changes made to the Excess Cost System for this year.
 - Clarifications to help make the system clearer.
 - Changes based on direction from a national technical assistance provider funded by the Office of Special Education Programs (OSEP) regarding the threshold calculation.
 - The new method of calculation if a district has met excess cost.



IDEA Excess Cost

IDEA Part B funds are for the excess cost of the education of students with disabilities.

See 34 CFR §300.202(a)(2)

What are Excess Costs?

Costs in excess of the Average Annual Per Pupil Expenditure (APPE).

See 34 CFR §300.16

An LEA must spend at least the APPE on the education of an children with a disabilities before IDEA funds are used.

Appendix A Part 300



IDEA Excess Cost General Info



The IDEA Excess Cost Application in IWAS

Collects district expenditures.

Utilizes prepopulated student population data.

Calculates an average annual per pupil expenditure (APPE), the IDEA excess cost spending threshold and determines if the district reached the threshold.



The instructions and the Excess Cost Application in IWAS will guide districts to the correct data sources.



Data Sources

- The bulk of the IDEA excess cost calculation is based on the district's expenditures.
- Districts must use the AFR from the most recent finalized fiscal year to complete that year's excess cost. *For example: FY 2022 excess cost uses FY 2021 AFR and corresponding data.*
- Local records will also be needed to separate between elementary/secondary and IDEA federal versus state and local special education expenditures.



Data Sources – cont.

The IDEA grant webpage will have links to these counts which are automatically pushed into the application:

The total student enrollment.

The number of students with IEPs from the previous year.

The student lists are separated by elementary (K-8) and secondary (9-12) and exclude pre-K students.



Excess Cost Data Sources - Fiscal Years

FY 2022 (July 1, 2021 – June 30, 2022) Excess Cost
Application Data Sources

- Data from the prior (FY 2021) fiscal year.
- Expenditure data from FY 2021 Annual Financial Report (AFR).
- FY 2021 total student enrollment (October 2020 Fall Enrollment) - Available on the IDEA grant webpage.
- FY 2021 number of students with IEPs - Available in I-Star and on the IDEA grant webpage.
- FY 2021 number of elementary and secondary students with IEPs who are in a regular classroom 80% or more of the day, 40-79% of the day, and 0-39% of the day - Available in I-Star and on the IDEA grant webpage.
- Local records.



How is the Threshold Determined?

- The calculation uses expenditures and student populations from the previous fiscal year to determine the (APPE). That amount is then multiplied by the special education student count from the same year* to determine the excess cost threshold.
- The excess cost threshold is the amount of state/local funds that must be expended on students with Individualized Education Programs (IEPs) in that fiscal year.

**This is a change from previous years and will be discussed in depth later in the presentation.*



IDEA Excess Cost Calculation

34 CFR 300.202 and Appendix A

- Calculate the total expenditures from the previous fiscal year.
- Subtract the previous fiscal year's capital outlay, non-capitalized equipment, and debt services.
- Subtract the previous fiscal year's expenditures for ESEA Title I & III and special education expenses.
- Calculate the average annual per pupil expenditure by dividing the previous year expenditures by that year's total population (expenditures \div total population = APPE).
- Multiply the APPE by the same year's special education population for excess cost threshold (APPE X IEP population = excess cost threshold).
- Verification Process – 34 CFR 300.202(2)(i): An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.

IDEA Excess Cost System

- Section A – Use the AFR.
- Section B – Use the AFR Section C: The worksheet calculates the new total.
- Section D – Use the AFR Section E: The worksheet calculates the new total.
- Section F – Worksheet populates the total student population then calculates the APPE.
- Section G – The threshold will be calculated using the FY 2021 number of students with IEPs multiplied by the FY 2021 APPE. This is the amount of state/local funds the district must expend.
- Section H – To determine if a district has met excess costs in FY 2021, the threshold will be compared to the total of three levels of special education expenditures.
- The IWAS excess cost system will calculate to verify whether the district met the excess cost threshold.



Section A

Section A collects the total AFR expenditures from five areas. The Excess Cost System directs the district to the specific AFR lines and columns where the expenditure totals are located.

- Educational Fund (10)
- Operations & Maintenance Fund (20)
- Transportation Fund (40)
- Municipal Retirement/SS Fund (50)
- Tort Fund (80)

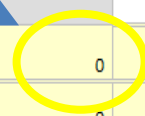
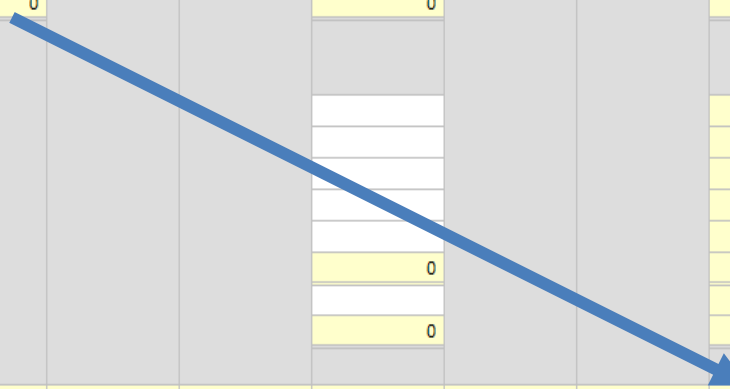
All lines must be completed to save. Enter zero if not expenditures. Pre-K expenditures must be excluded.

Excess Costs Calculation			Instructions		
1 Section A					
2 FY21 Total Expenditures	(All Programs Less PreK)				
3 Educational Fund (10)	AFR Line 117, Column K (900)	Less PreK Lines 7K, 9K, 11K, 20K, 23K, 25K	Elementary (K-8)	Secondary (9-12)	Total
4 Operations and Maint. Fund (20)	AFR Line 155, Column K (900)	Less any appropriate PreK	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Transportation Fund (40)	AFR Line 214, Column K (900)	Less any appropriate PreK	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Municipal Retirement and SS Fund (50)	AFR Line 292, Column K (900)	Less PreK Lines 220K, 222K, 224K	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 Tort Fund (80)	AFR Line 422, Column K (900)	Less PreK Lines 318K, 320K, 322K, 331K, 334K, 336K	<input type="text"/>	<input type="text"/>	<input type="text"/>
8			Totals for Section A	<input type="text"/>	<input type="text"/>



Illinois State Board of Education

1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			0			0			0	0
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		0	0	0	0	0	0	0	0	0	0
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		0	0	0	0	0	0	0	0	0	0
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										0	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										0	
120												





Prekindergarten

Pre-K expenditures and students are excluded from the IDEA excess cost calculation. The IWAS Excess Cost System and Instructions include prompts to exclude Pre-K.

The IDEA expenditures are specific to the IDEA flow-through grant, not the IDEA preschool grant.

***Exception** - Any expenditures for 5-year-old kindergartners with disabilities paid with IDEA preschool funds would be included in the calculation.



Elementary and Secondary

Unit districts must calculate IDEA excess cost separately for elementary and secondary students.

	Elementary (K-8)	Secondary (9-12)	Total
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Totals for Section A	<input type="text"/>	<input type="text"/>	<input type="text"/>



Separating Elementary and Secondary Costs

- Unit districts must use their local records to separate the elementary and secondary expenditures.
- Some costs (e.g., elementary and secondary staff salaries/benefits) can be clearly separated.
- Some expenditures do not have “distinct and separate elementary or secondary costs” (e.g., superintendent salary/benefits, school service personnel serving all grade levels). In those instances, the district may prorate the expenditures.



Section B

This section identifies/collects general education capital outlay, non-capitalized equipment, and debt services. These are a portion of the expenses that were reported in Section A.

9 Section B		Elementary (K-8)	Secondary (9-12)	Total
10 FY21 General Ed. Capital Outlay ; Non-Capital Equipment and Debt Service				
11 Exclude Special Populations PreK, Title I Part A, Title III Parts A and B, and Special Education Expenditures				
12 Educational Fund (10)	AFR Line 117 from Columns G (500) and I (700); Line 114 from Column K (900)			
13 Operations and Maint. Fund (20)	AFR Line 155 from Columns G (500) and I (700); Line 153 from Column K (900)			
14 Transportation Fund (40)	AFR Line 214 from Columns G (500) and I (700); Line 212 from Column K (900)			
15 Municipal Retirement and SS Fund (50)	AFR Line 292, Column K (900)			
16 Tort Fund (80)	AFR Line 422 from Columns G (500) and I (700); Line 420 from Column K (900)			
	Less Spec Pop Cap Outlay; Non Cap Equip (7G, 7I, 8G, 8I, 9G, 9I, 10G, 10I, 11G, 11I, 18G, 18I)			
	Less Any Spec Pop Cap Outlay; Non Cap Equip			
	Less Any Spec Pop Cap Outlay; Non Cap Equip			
	Less Any Spec Pop Cap Outlay; Non Cap Equip			
	Less Spec Pop Cap Outlay; Non Cap Equip (318G, 318I, 319G, 319I, 320G, 320I, 321G, 321I, 322G, 322I, 329G, 329I)			
	Totals for Section B			

The IDEA Excess Cost Instructions and prompts in IWAS will direct users to the correct locations in the AFR. A district may not have expenditures for all lines. In such cases, enter a zero (0).



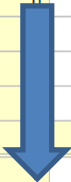
Illinois State Board of Education

1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100									0	
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200									0	
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500									0	
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	



Illinois State Board of Education

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
99	Payments for Community College Program - Transfers	4370									0	
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102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
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104	Total Payments to Other Govt Units	4000			0			0			0	0
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
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110	State Aid Anticipation Certificates	5140										
111	Other Interest on Short-Term Debt	5150										
112	Total Interest on Short-Term Debt	5100						0				0
113	Debt Services - Interest on Long-Term Debt	5200										
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		0	0	0	0	0	0	0	0	0	0
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		0	0	0	0	0	0	0	0	0	0
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										0	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										0	





Section C

Section C subtracts the general education capital outlay, non-capitalized equipment, and debt service from the total expenditures. This is an automatic calculation.

18 Section C			
19 FY21 Total Expenditures (Section A)			
20 Minus General Ed. Capital Outlay ; Non-Capital Equipment and Debt Service (Section B)			
21 (Adjusted Total Expenditures) Totals for Section C	Elementary (K-8)	Secondary (9-12)	Total



Section D – ESEA: Title and IDEA (cont.)

Section D has three subsections:

- D-1: Title I Part A and Title III Parts A and B
- D-2: IDEA Federal Expenditures
- D-3: All Other Special Education Expenditures

Districts may not have expenditures for all lines within Sections D-1, D-2, and D-3.

- ALL districts will have IDEA Part B expenditures.
- ALL districts will have some Other Special Education Expenditures (i.e., local special education costs).

Districts should account for all costs, but only claim each cost one time in Section D.



ESEA Title and IDEA Expenditures Section –Section D

- **Change for FY 2022** - Title I Part A and Title III Parts A and B are listed first, then IDEA, then state and local special education expenditures.
- Enter all Title I Part A and all Title III Parts A and B expenditures regardless of revenue source (federal, state and local).
- These amounts will be deducted in the calculation.

22 Section D-1

23 FY21 ESEA Title Expenditures ; Include all Title expenditures, regardless of revenue source

24 FY21 ESEA ; Title I Part A (Low Income and School Improvement) ; All Expenditures (State, Local, Federal)

Elementary (K-8)	Secondary (9-12)	Total
<input type="text"/>	<input type="text"/>	<input type="text"/>

Enter AFR Lines and Columns

25

26 FY21 ESEA ; Title III Parts A and B (LIEP, Immigrant Education, Bilingual Education) ; All Expenditures (State, Local Federal)

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Enter AFR Lines and Columns

27



ESEA Title and IDEA Expenditures – Section D-1

Title I Part A

(low-income and school improvement expenditures only)

***Change for FY 2022**

- While district placement of Title I Part A 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, 223, 321, 335, etc.).



ESEA Title and IDEA Expenditures – Section D-1

ESEA Title III Parts A and B (Language Instruction Educational Program (LIEP) and Immigrant Student Educational Program (ISEP))

- While district placement of Title III Parts A and B costs in the AFR vary, the expenditures are often placed in the “Bilingual” lines of the AFR (e.g., lines 18, 31, 231, 329, 342, etc.).



Question

Is entering the AFR locations in Section D optional or required?





Answer



Entering the AFR locations in Section D is required. The ESEA Title and IDEA will not save unless the AFR data or source document is included for every box listed.



Section D –2: Federal IDEA expenditures

IDEA Part B (flow-through grant expenditures)

- K – age 21 special education expenditures paid with IDEA flow-through grants.
- This line is for federal IDEA expenditures only; do not include state or local expenditures.
- 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.
- 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, 81, 88, 96 , 221, 280, etc.) and the "Support Services" sections of the AFR (e.g., lines 41, 42, 239, 240, etc.).
- Make sure the IDEA special education costs in this section aren't duplicated in the state/local special education expenditures in Section D-3.



Section D-3: All Other Special Education Expenditures (K-12 state and local expenditures only)

Please follow the steps outlined below for each of the funds listed, as applicable.

- Step 1: Please total all special education expenditures from the AFR.
- Step 2: Subtract federal IDEA flow-through expenditures reported in Section D-2.
- Please provide the AFR lines/columns/amounts or source of data for each line item. Enter NA in the description field if no funds were expended in that area.
- For the Transportation Fund (Fund 40), districts can use their AFR with local records or the Transportation Claim to obtain the amount spent for special education transportation purposes. If using the Transportation Claim, please use the FY 2022 claim (to obtain FY 2021 expenditures) and use Page 2, Column C less any pre-K to obtain special education expenditures.



Question

The AFR does not separate special education expenditures as federal, state, or local.

How do districts make that separation for Section D of the IDEA Excess Cost Worksheet?





Answer



Districts should use local fiscal records, including IDEA expenditure claims/reimbursements, to separate the special education expenditures as either IDEA (federal) or state/local in Section D.



Question

May a district use the Special Education Transportation Claim as a data source for state/local special education costs in Section D?





Answer



Yes. However, the district must:

- ensure that the elementary and secondary costs are not duplicated in another line of Section D, and
- Note the Transportation Claim as a data source on the Transportation line in Section D.



Special Education Transportation

<http://webprod.isbe.net/ptcrsinquiry/Inquiry.aspx>



Pupil transportation reimbursement claims for public school districts, vocational centers, and special education cooperatives are available online in read-only format.
DIRECTIONS: Click on the 'State Fiscal Year' down arrow to select the desired fiscal year; click on a report; click on the 'District Selection' down arrow to select the desired district and finally click the 'Display Report' button to view the report. Once the report is downloaded to your computer, you may ... a) export the report and save it by clicking on the "Export" icon at the top of the screen; and/or b) print a hard copy of the report by clicking on the "Printer" icon at the top of the screen.

State Fiscal Year

Report

- Transportation Claim
- Computation Summary
- District Depreciation Schedule
- Annual Statistical Report
- Claim Ratio Analysis for Determination of Material Misstatement
- District Asset Depreciation Schedule History

Detail Level

- Indiv District Detail
- All Districts Detail
- ROE Summary
- State Summary

District Selection

- District Name Order
- ISBE Code Order

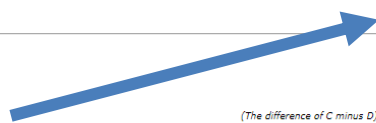


Section E

Adjusted Total Expenditures less Special Populations

Section E subtracts Title I Part A and Title III Parts A and B, IDEA, and special education expenditures from the total expenditures. This is an automatic calculation.

42 Section E			
43 FY21 Adjusted Total Expenditures			
44 Minus Special Education and ESEA Title Expenditures			
45	(The difference of C minus D) Totals for Section E	Elementary (K-8)	Secondary (9-12)
			Total



Save Page



Excess Cost Calculations *Changed for FY 2022*

- Reason for the change.
- Threshold calculation changes.
- Excess cost compliance check changes.



Reason for the Change

- Influx of funds
 - These funds could cause districts to not meet excess cost under the previous calculation method.
 - All components in the calculation must come from the same fiscal year. (Confirmed by OSEP)
 - Changing the components of the calculation to the same year negates the impact of the additional COVID-19 funds

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Section F

Average Annual Per Pupil Expenditure

- Section F uses the prior year total student data to calculate the average annual per pupil expenditure. This is automatically populated.

46 Section F
47 FY21 Average Annual Per Pupil Expenditure
48 FY21 Total Student Enrollment
49

(Quotient of Line 45 over Line 48) Totals for Section F

Elementary (K-8)



Secondary (9-12)



Total







Section G

Minimum District Must Expend Per Pupil with Disabilities *Changed for FY 2022*

- Starting in FY 2022, Section G will calculate the IDEA excess cost threshold based on the FY 2021 APPE and the FY 2021 special education population (instead of the current year's special education population).

<p>50 Section G</p> <p>51 Minimum District Expenditure per IEP</p> <p>52 FY21 IEP Totals</p> <p>53 FY21 Average Annual Per Pupil Expenditure</p> <p>54 FY21 Excess Cost Threshold</p>	<p>(Child Count 12-1-2020 Less PreK ; Available in IStar)</p> <p>(Line 49)</p> 	<p>(Product of Line 52 x Line 53) Totals for Section G</p>	<table border="1"> <tr><td>Elementary (K-8)</td></tr> <tr><td>0</td></tr> <tr><td>0</td></tr> </table>	Elementary (K-8)	0	0	<table border="1"> <tr><td>Secondary (9-12)</td></tr> <tr><td>0</td></tr> <tr><td>0</td></tr> </table> 	Secondary (9-12)	0	0	<table border="1"> <tr><td>Total</td></tr> <tr><td>0</td></tr> <tr><td>0</td></tr> <tr><td>0</td></tr> </table>	Total	0	0	0
Elementary (K-8)															
0															
0															
Secondary (9-12)															
0															
0															
Total															
0															
0															
0															

[Save Page](#)



Section H- Excess Cost Check

New for FY 2022

- Section H is a tool to verify that the district met the FY 2021 excess cost threshold by comparing the excess cost threshold identified in Section G to actual FY 2021 expenditures on students with IEPs.

			Elementary (K-8)	Secondary (9-12)	Total
55 Section H					
56 Excess Cost Check					
57 Level 1 Expenditures					
58					
59 Level 2 Expenditures					
60					
61					
62					
63					
64					
65 Level 3 Expenditures					
66					
67					
68	80% or more	Elem/Sec			
69	40-79%	Elem/Sec			
70	0-39%	Elem/Sec			
71					
72 Other Adjustments (Usually N/A):					
73					
74					
75					
76					
77					

	Elementary (K-8)	Secondary (9-12)	Total
FY21 State and Local Spec Ed Expenditures (Total from above)	0	0	0
(Line 45 Above) Adjusted Total Expenditures	0	0	0
Less Line 5 Direct Instruction (less CO and Non Cap Equip)	0	0	0
Total Remainder of Expenditures (less CO and Non-Cap Equip)	0	0	0
Percentage of Students with IEPs	0	0	0
FY21 Spec Ed % Allocated less Direct Instruction	0	0	0
Line 5 Direct Instruction (less CO and Non Cap Equip)	0	0	0
IEP Totals by Percentage of Direct Instruction Time	0	0	0
	0	0	0
	0	0	0
	0	0	0
FY21 % Special Ed Direct instruction Within Regular Classroom	0	0	0
	0	0	0
Plus: Costs Allocated not identified above	0	0	0
Less: Costs Deducted not identified above	0	0	0
Total Level 1, 2, 3 expenditures	0	0	0
(Line 54 Above) FY21 IDEA Excess Cost Threshold	0	0	0
(Line 75 minus Line 76) Totals for Section H	0	0	0

The district met the FY21 IDEA excess cost threshold if the final amount on Line 77 is zero or a positive number.
A negative amount indicates the district did not meet the FY21 IDEA excess cost threshold.

Save Page



Section H- Excess Cost Check

New for FY 2022

Three levels

Level 1 - State and local expenditures for students with IEPs – automatically populates

Level 2 - Percent of Non-Direct Education Expenditures that can be attributed to students with IEPs

Level 3 - Percent of general education expenditures for students with IEPs

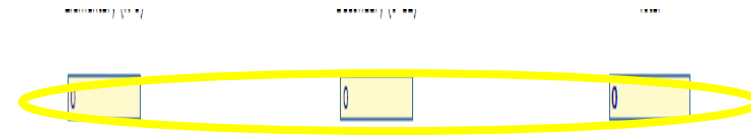


Level One Expenditures State and Local Special Education Expenditures

- These consist of the district’s direct expenditures for special education students that are not covered by their IDEA funds. This automatically populates.

57 Level 1 Expenditures
58

FY21 State and Local Spec Ed Expenditures (Total from above)



Equity • Quality • Collaboration • Community



Level Two Expenditures

Percentage of Non-Direct Education Expenditures for Students With Disabilities

New for FY 22

These are expenditures for items that are equally available to all students. Media, school lunch, school administration, attendance, guidance are some examples.



Level Two Expenditures

Percentage of Non-Direct Education Expenditures for Students With Disabilities

New for FY 22

Districts will enter the total from Regular Education (line 5) of the AFR minus CO and Non Cap Equip. The worksheet will deduct that amount from the Adjusted Total Expenditures from section E and multiply by the % of students with IEPs.

59 Level 2 Expenditures

60
61
62
63
64

(Line 45 Above) Adjusted Total Expenditures
 Less Line 5 Direct Instruction (less CO and Non Cap Equip)
 Total Remainder of Expenditures (less CO and Non-Cap Equip)
 Percentage of Students with IEPs
 FY21 Spec Ed % Allocated less Direct Instruction

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0



Level Three Expenditures

Percentage of General Education Expenditures for Students with Disabilities

New for FY 2022

- Number of students with IEPs in the classroom 80%/Total enrollment *80%*AFR Line 5 (Regular Education Expenditures)
- Number of students with IEPs in the classroom 40%/Total enrollment *40%*AFR Line 5 (Regular Education Expenditures)
- Number of students with IEPs in the classroom 0%/Total enrollment *0%*AFR Line 5 (Regular Education Expenditures)

Everything is automatically populated and calculated

65 Level 3 Expenditures

66						
67						
68	80% or more	Elem/Sec				
69	40-79%	Elem/Sec				
70	0-39%	Elem/Sec				

IEP Totals by Percentage of Instruction Time



Other adjustments (usually non-applicable)

- There are additional options to add or subtract expenditures from this calculation. Most districts should meet excess costs using the three tiers detailed previously. An explanation is required to utilize these boxes.

72 Other Adjustments (Usually N/A):			
73	Plus: Costs Allocated not identified above	<input type="text"/>	<input type="text"/>
74	Less: Costs Deducted not identified above	<input type="text"/>	<input type="text"/>
75	Total Level 1, 2, 3 expenditures	<input type="text"/>	<input type="text"/>
76	(Line 54 Above) FY21 IDEA Excess Cost Threshold	<input type="text"/>	<input type="text"/>





Section H – Excess Cost Check

New for FY 22

- Section H calculates whether the district met the excess cost threshold identified.

Section H			Elementary (K-8)	Secondary (9-12)	Total
56	Excess Cost Check				
57	Level 1 Expenditures				
58					
59	Level 2 Expenditures				
60					
61					
62					
63					
64					
65	Level 3 Expenditures				
66					
67					
68	80% or more	Elem/Sec			
69	40-79%	Elem/Sec			
70	0-39%	Elem/Sec			
71					
72	Other Adjustments (Usually N/A):				
73					
74					
75					
76					
77					

The district met the FY21 IDEA excess cost threshold if the final amount on Line 77 is zero or a positive amount.
 A negative amount indicates the district did not meet the FY21 IDEA excess cost threshold.

**** Any district with a negative amount must contact its IDEA grant coordinator.***



Question

What if the excess cost check has a negative comparison?





Answer



A negative amount in Section H indicates that the district did not meet the IDEA excess cost threshold.

Any unresolved negative comparison would result in repayment of the federal shortfall with local funds.



Assurance Pages Tab

- The assurances can only be completed by the district superintendent or a person with board-certified delegated authority for the superintendent. The assurances must be completed prior to submitting the application.

The screenshot shows a web application interface with a navigation bar at the top containing the following tabs: Overview, Applicant Information, Excess Cost Calculation, Assurance Pages (selected), Submit, Application History, Page Lock Control, and Application Print. Below the navigation bar, there are two sub-tabs: Program Assurances and Assurances. The Assurances sub-tab is active, displaying the following content:

Specific Assurances of the Grant [Instructions](#)

By checking this box, the applicant hereby certifies that he or she has read, understood and will comply with the assurances listed below, as applicable to the IDEA Excess Costs requirements

1. The administrator has authority to submit this application on behalf of the organization.
2. The statements herein are true, complete and accurate to the best of his/her knowledge.

[Save Page](#)



Assurance Pages Tab

Overview	Applicant Information	Excess Cost Calculation	Assurance Pages	Submit	Application History	Page Lock Control	Application Print
Program Assurances			Assurances				

Assurances

[Instructions](#)

v/04/20/2021

GRANT AGREEMENT: The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in each tab of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds described in the "Budget Detail" tab. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant, is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances, and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief; that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification. This grant agreement may not be amended or modified except as by receiving approval for an amendment through the IWAS application process or otherwise by the approval of the Illinois State Board of Education. By hitting "Submit" on the Submit page, this grant agreement shall be deemed to be executed on behalf of the applicant.

The authorized representative of the applicant who will affix his or her signature below certifies that he or she has read, understood, and will comply with all of the provisions of the following certifications, and assurances.

The person approving these Grant Application Certifications and Assurances hereby certifies and assures the Illinois State Board of Education that the person submitting the final application on behalf of the applicant (and thereby executing the grant agreement with the Illinois State Board of Education) has the necessary legal authority to do so.

The person approving this application certifies (1) to the statements contained in the list of certifications, and (2) that the statements herein are true, complete, and accurate to the best of his/her knowledge. He/she also provided the required assurances and agrees to comply with any resulting terms if an award is accepted. He/she is aware that any false, fictitious, or fraudulent statements or claims may subject him/her to criminal, civil, or administrative penalties, in accordance with applicable federal and state law, including, but not limited to, 18 U.S.C. 101, the federal False Claims Act (31 U.S.C. 3729 et seq.), and the Illinois False Claims Act (740 ILCS 175/). The list of certifications and assurances is included below and/or incorporated into the Uniform Grant Agreement contained herein.

NOTE: These boxes will be automatically filled in as each of the separate certifications/assurances are read and completed.

Assurances for IDEA Excess Costs

Signature of School District Superintendent / Agency Administrator

Signature of Board-Certified Delegated Authority for the School District Superintendent





Submit Tab - Consistency Check

Once you have completed your entire application, you must run a consistency check.

Caution: This check may take a few minutes to run.

Submit Applicant Information Excess Cost Calculation Assurance Pages Submit Application History Page Lock Control Application Print Instructions

Assurances must be reviewed and approved by your Local IWAS Administrator before you can submit your application.

Consistency Check Lock Application Unlock Application

1/14/2022

Application was created on:
Assurances
District Data Entry
Business Manager
District Administrator
ISBE Program Administrator



Submitting Your Excess Costs

Overview

Applicant Information

Excess Cost Calculation

Assurance Pages

Submit

Application History

Page Lock Control

Application Print

Instructions

Submit

Attention!

The submissions made to the Illinois State Board of Education by the applicant and the terms and conditions described in each tab of this application shall constitute the grant agreement between the applicant and the Illinois State Board of Education for the use of the funds described in the "Budget Detail" tab. This grant agreement shall be deemed to be entered into when the application has been approved by the Illinois State Board of Education. This grant agreement constitutes the entirety of the agreement between the parties and supersedes any other agreement or communication, whether written or oral, relating to the award of the grant funds. The person submitting this application on behalf of the applicant certifies and assures the Illinois State Board of Education that he or she has been duly authorized to file this application for and on behalf of the applicant and is the authorized representative of the applicant in connection with this grant agreement, and that he or she is authorized to execute these Certifications and Assurances and Standard Terms of the Grant on behalf of the applicant. Further, the person submitting this application on behalf of the applicant certifies under oath that all information in the grant agreement is true and correct to the best of his or her knowledge, information and belief, that grant funds shall be used only for the purposes described in this agreement, and that the award of this grant is conditioned upon this certification. This grant agreement may not be amended or modified except as by receiving approval for an amendment through the IWAS application process. By hitting "Submit" on the Submit page, this grant agreement shall be deemed to be executed on behalf of the applicant.

Lock Application Unlock Application

Application was created on:	1/14/2022
Assurances were agreed to on:	1/14/2022
Consistency Check was run on:	1/14/2022
District Data Entry	
Business Manager	
District Administrator	
ISBE Program Administrator	

Submit to ISBE



Forms and Resources



- HOME
- ADMINISTRATORS
- TEACHERS
- FAMILIES & STUDENTS
- COMMUNITY & PARTNERS
- NEWS & MEDIA
- TOPICS

Home > Special Education > IDEA Part B Grant Program Information

SPECIAL EDUCATION

IDEA Part B Grant Program Information

- IDEA Part B Annual State Application

RESOURCES

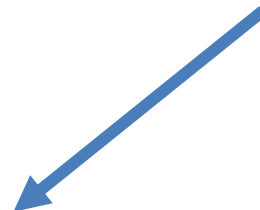
- IDEA - Federal Assistance to States for the Education of Children With Disabilities and Preschool Grants for Children With Disabilities; Final Rule

SPECIAL EDUCATION

IDEA PART B GRANT PROGRAM INFORMATION

The Individuals with Disabilities Education Act, established in law in 1975, retains the basic rights and protections for children with disabilities. In 1997, President Clinton signed amendments to the Act that focus on improving the education of children with disabilities by:

- Identifying children with special needs before they enter school and providing services to help them.
- Developing individualized education programs (IEPs) that focus on improving educational results through the general curriculum.
- Educating children with disabilities with their nondisabled peers.
- Setting higher expectations for students who are disabled and ensuring schools are held accountable.
- Strengthening the role of parents and fostering partnerships between parents and schools.
- Reducing unnecessary paperwork and other burdens.



- FY2022 IDEA Excess Cost ▾
- IDEA Fiscal Guidance - COVID ▾
- IDEA Announcements ▾
- IDEA Coordinator Listing by School District ▾
- FY22 IDEA Part B Application Information ▾



Contact Information

- IDEA Grant Coordinators
 - Josh Green – jgreen@isbe.net
 - Kristi Lessen – klessen@isbe.net
 - Sam Worth – sworth@isbe.net
- Special Education Department
(217) 782-5589
- Thank you for attending!