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 ÷ 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

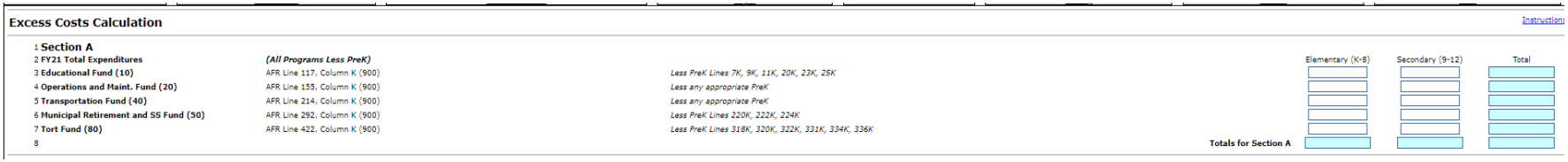
- Section A – Use the AFR.
- Section B – Use the AFR Section C: The worksheet calculates the new total.
- Section D – Use the AFR Section E: The worksheet calculates the new total.
- Section F – Worksheet populates the total student population then calculates the APPE.
- Section G – The threshold will 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

				Elementary (K-8)	Secondary (9-12)	Total
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*			
4	**Operations and Maint. Fund (20)**	AFR Line 155, Column K (900)	*Less any appropriate PreK*			
5	**Transportation Fund (40)**	AFR Line 214, Column K (900)	*Less any appropriate PreK*			
6	**Municipal Retirement and SS Fund (50)**	AFR Line 292, Column K (900)	*Less PreK Lines 220K, 222K, 224K*			
7	**Tort Fund (80)**	AFR Line 422, Column K (900)	*Less PreK Lines 318K, 320K, 322K, 331K, 334K, 336K*			
8			**Totals for Section A**			

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.

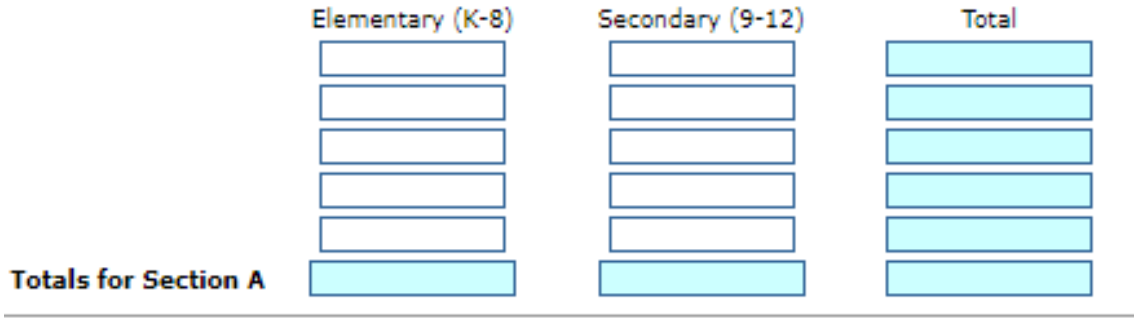
The IDEA expenditures are specific to the IDEA flow-through grant, not the IDEA preschool grant.

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

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	**1000**										
Regular Programs	1100									0	
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200									0	
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500									0	
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	

Elementary and Secondary

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



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.

				Elementary (K-8)	Secondary (9-12)	Total
9	**Section B**					
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)	*Less Spec Pop Cap Outlay; Non Cap Equip (7G, 7I, 8G, 8I, 9G, 9I, 10G, 10I, 11G, 11I, 18G, 18I)*			
13	**Operations and Maint. Fund (20)**	AFR Line 155 from Columns G (500) and I (700), Line 153 from Column K (900)	*Less Any Spec Pop Cap Outlay; Non Cap Equip*			
14	**Transportation Fund (40)**	AFR Line 214 from Columns G (500) and I (700), Line 212 from Column K (900)	*Less Any Spec Pop Cap Outlay; Non Cap Equip*			
15	**Municipal Retirement and SS Fund (50)**	AFR Line 292, Column K (900)	*Less Any Spec Pop Cap Outlay; Non Cap Equip*			
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 (318G, 318I, 319G, 319I, 320G, 320I, 321G, 321I, 322G, 322I, 329G, 329I)*			
17			**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).

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
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100									0	
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200									0	
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500									0	
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	

COVER | TOC | Aud Quest 2 | FP Info 3 | Fin Profile 4 | Assets-Liab 5-6 | Acct Summary 7-9 | Revenues 10-15 | **Expenditures 16-24** | Tax Sched 25 | Short-Term Long-Term Debt 26 | Post Tax Levies-Tort Im 27 | CARES CRRSA ARP 28-31

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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										
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)**	Elementary (K-8)	Secondary (9-12)	Total
	Minus			
20	**General Ed. Capital Outlay ; Non-Capital Equipment and Debt Service (Section B)**			
21	*(Adjusted Total Expenditures)***Totals for Section C**			

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

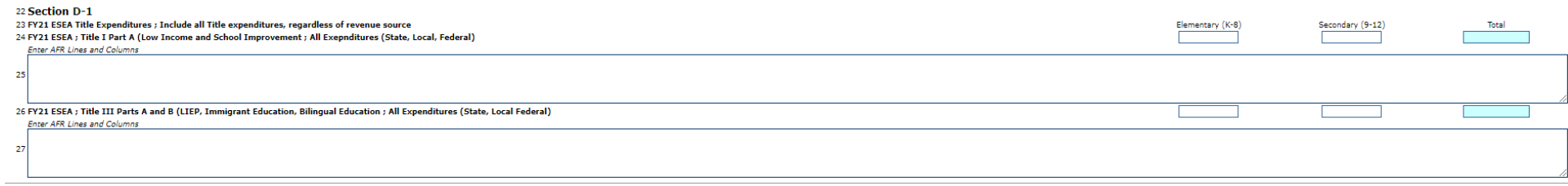
Districts may not have expenditures for all lines within Sections D-1, D-2, and D-3.

- 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 <u>all</u> Title I Part A and <u>all</u> 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 Exepnditures (State, Local, Federal)**

Enter AFR Lines and Columns

Elementary (K-8) | Secondary (9-12) | Total

25

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

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

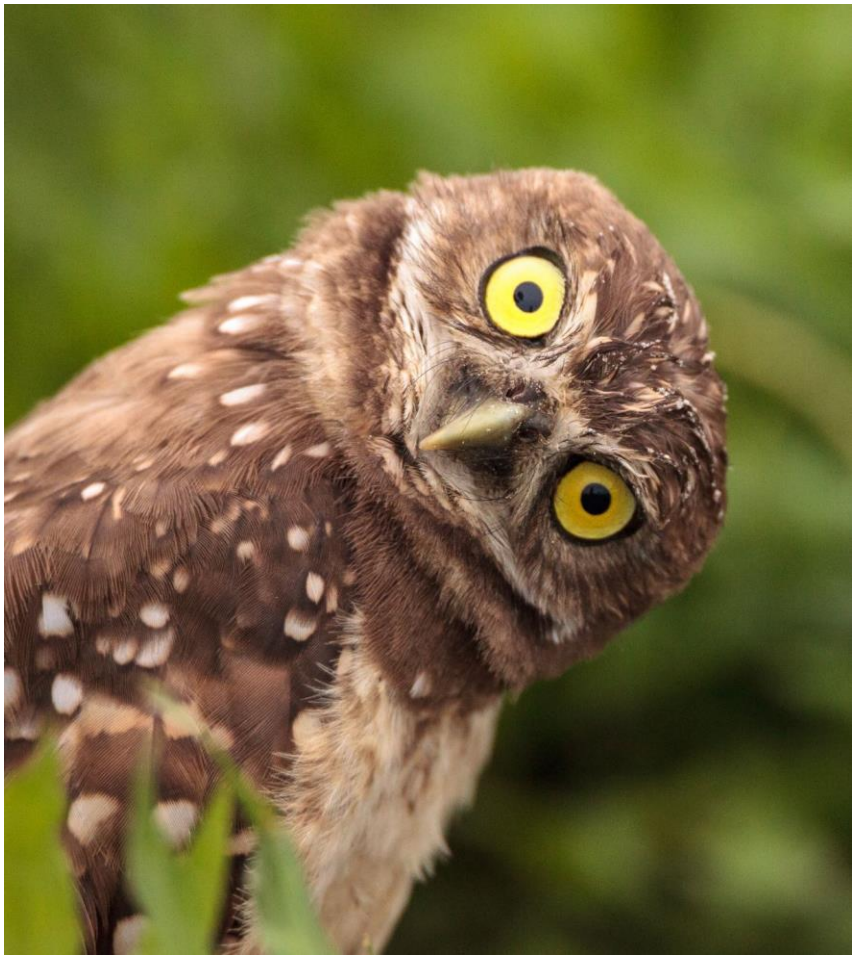
ESEA Title III Parts A and B (Language Instruction Educational Program (LIEP) and Immigrant Student Educational Program (ISEP))

- 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.

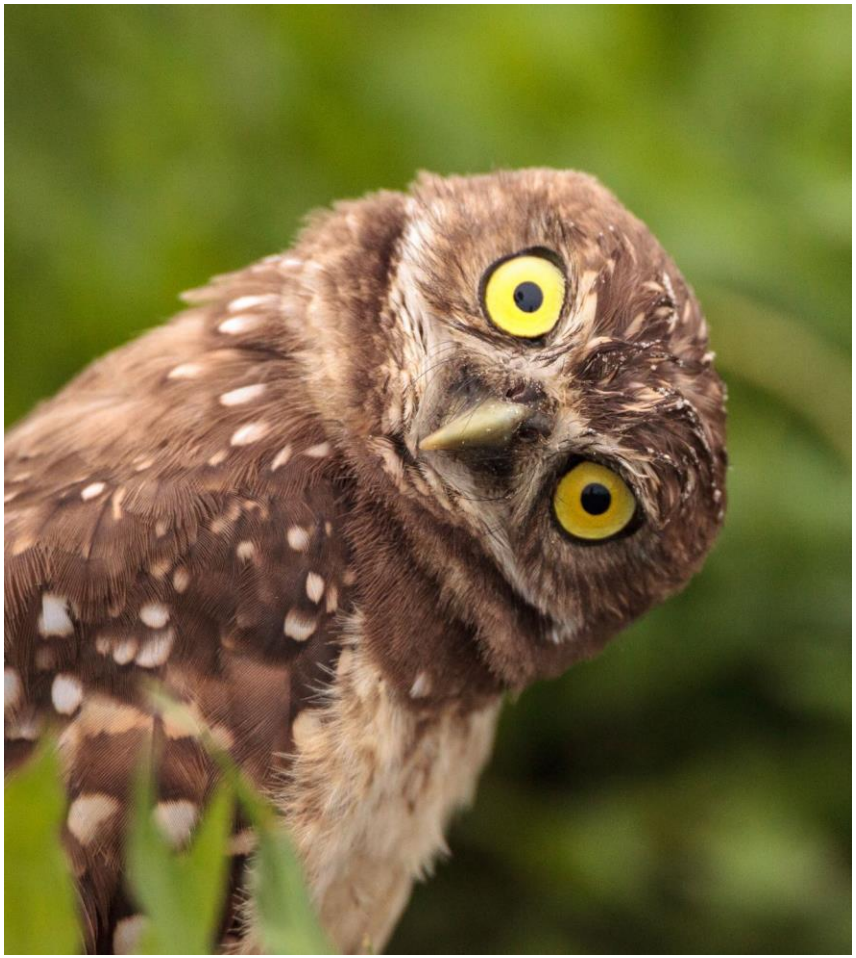
- Step 1: Please total all special education expenditures from the AFR.
- Step 2: Subtract federal IDEA flow-through expenditures reported in Section D-2.
- Please provide the AFR lines/columns/amounts or source of data for each line item. Enter NA in the description field if no funds were expended in 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

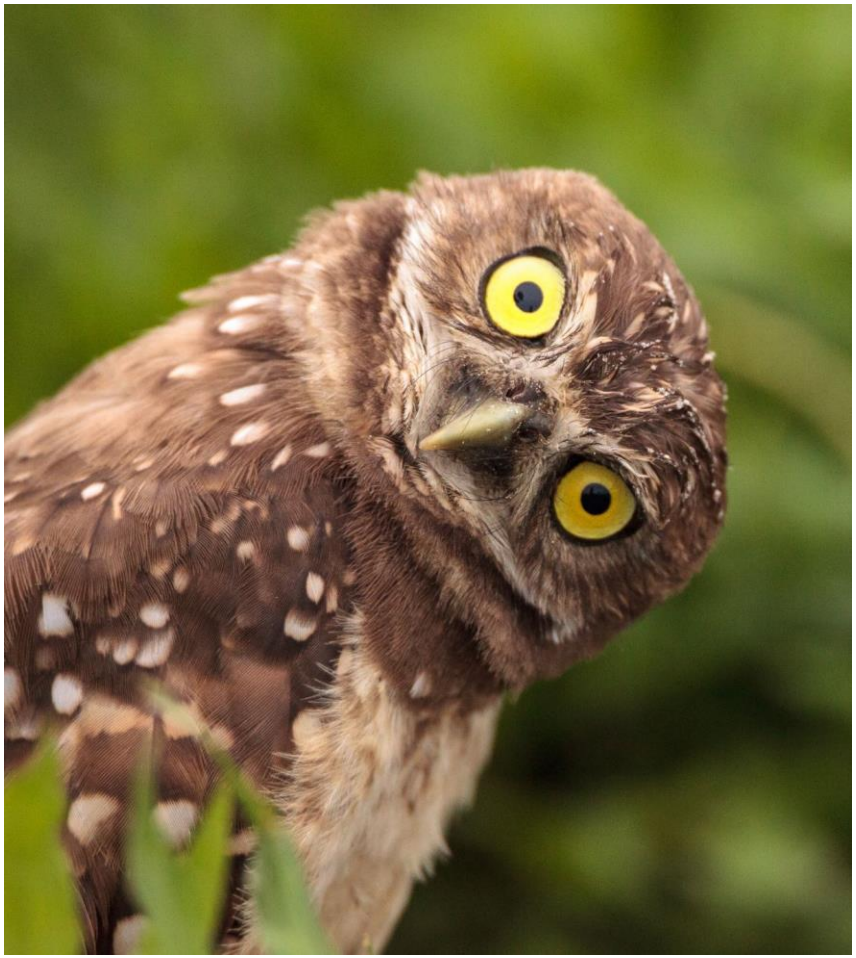


Districts should use local fiscal records, including IDEA expenditure claims/reimbursements, to separate the special education expenditures as either IDEA (federal) or state/local in Section D.

Question

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

Answer



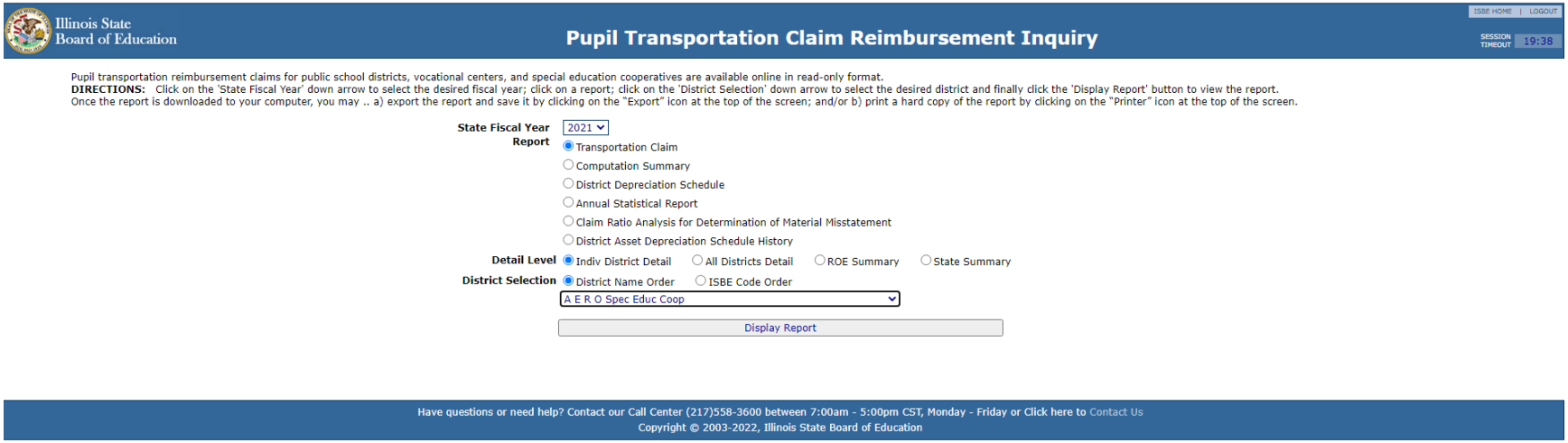
Yes. However, the district must:

- 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



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.

Excess Cost Calculations

Changed for FY 2022

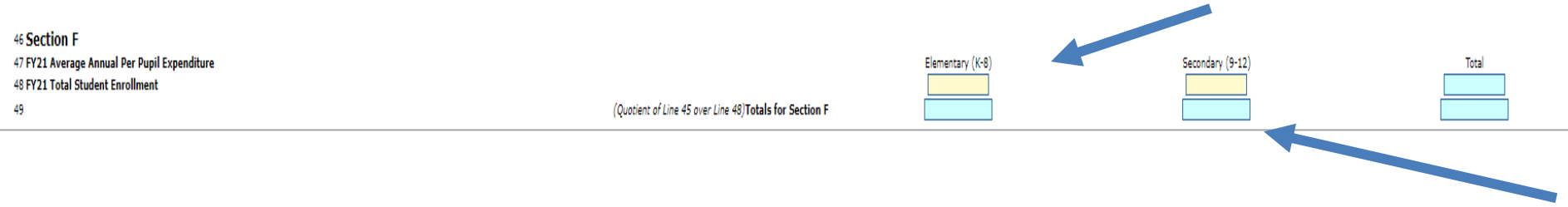
- Reason for the change.
- Threshold calculation changes.
- Excess cost compliance check changes.

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

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.

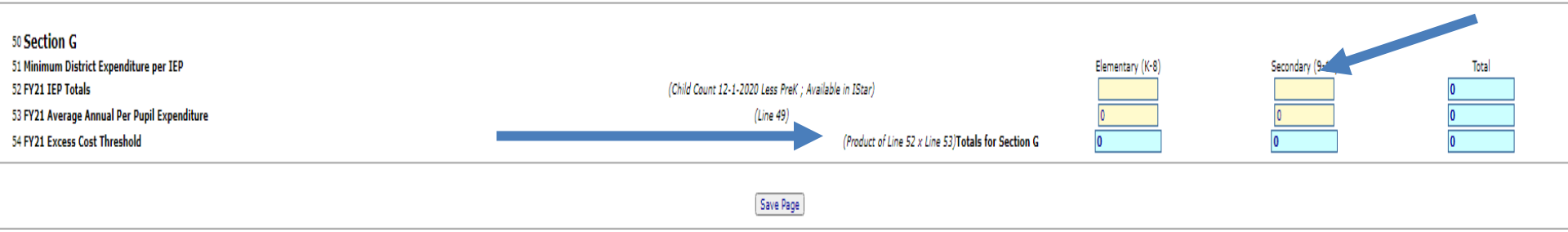


Section G

Minimum District Must Expend Per Pupil with Disabilities

Changed for FY 2022

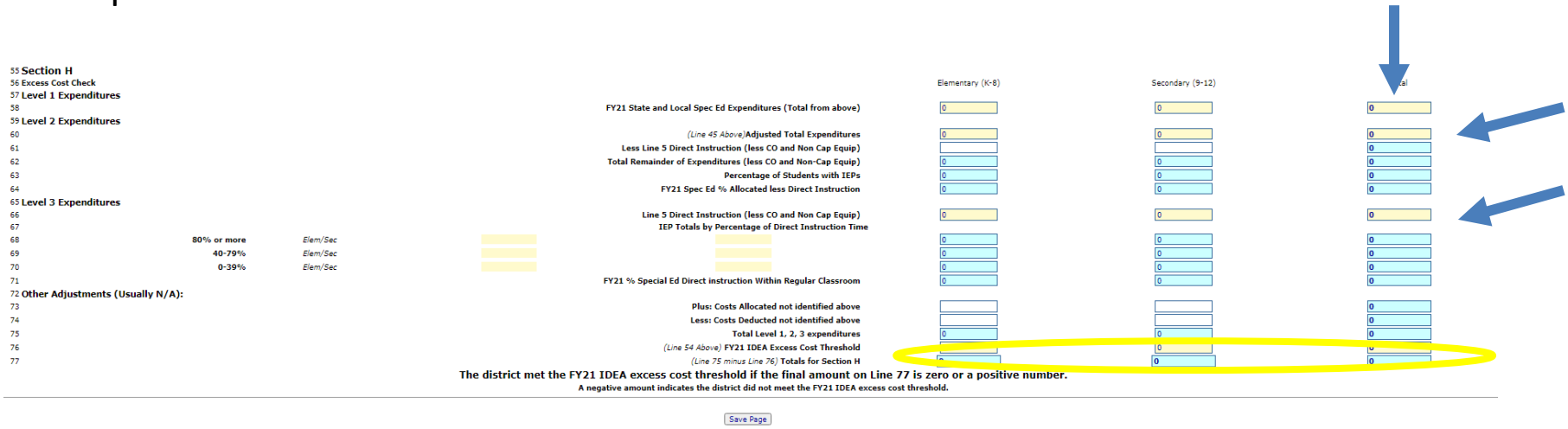
- Starting in FY 2022, Section G will calculate the IDEA excess cost threshold based on the FY 2021 APPE and the FY 2021 special education population (instead of the current year's special education population).



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.



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
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
FY21 % Special Ed Direct instruction Within Regular Classroom	0	0	0
Plus: Costs Allocated not identified above			0
Less: Costs Deducted not identified above			0
Total Level 1, 2, 3 expenditures	0	0	0
(Line 54 Above) **FY21 IDEA Excess Cost Threshold**		0	0
(Line 75 minus Line 76) **Totals for Section H**		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

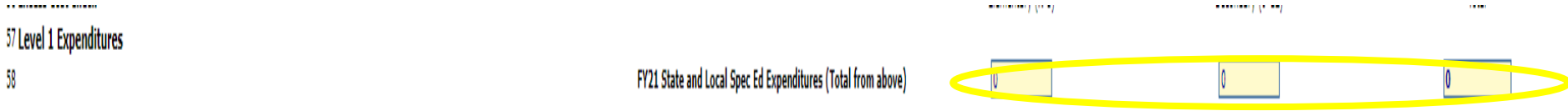
New for FY 2022

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.



Level Two Expenditures

Percentage of Non-Direct Education Expenditures for Students With Disabilities

New for FY 22

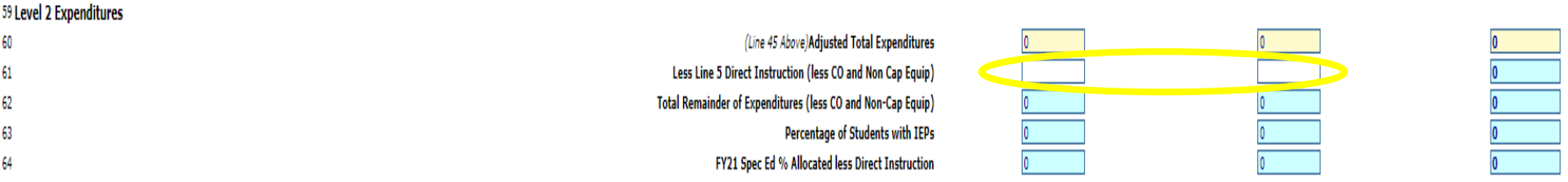
These are expenditures for items that are equally available to all students. Media, school lunch, school administration, attendance, guidance are some examples.

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.

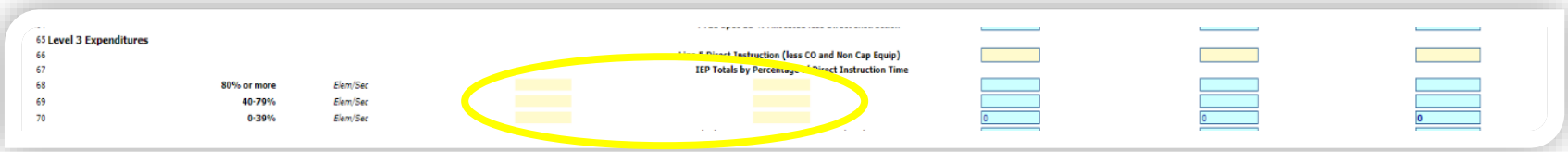


Level Three Expenditures

Percentage of General Education Expenditures for Students with Disabilities

New for FY 2022

These are expenditures for students with disabilities participating in general education. One must look at the percentage of time the students with disabilities spend in general education classrooms to determine the amount of Direct Instruction that can be included. This section automatically calculates



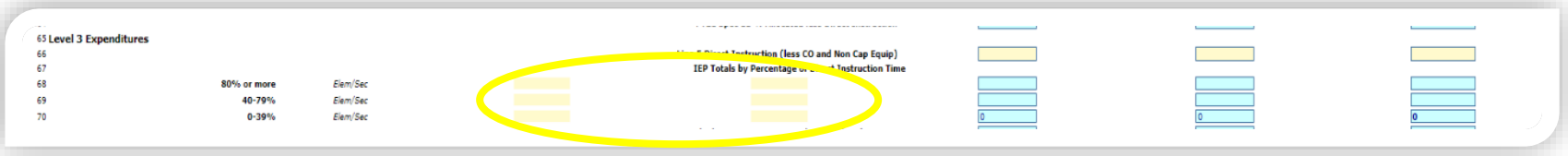
Level Three Expenditures

Percentage of General Education Expenditures for Students with Disabilities

New for FY 2022

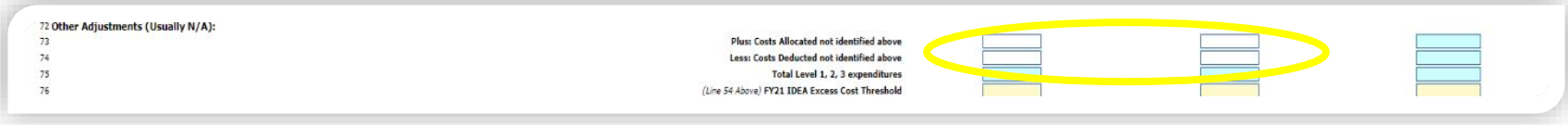
- Number of students with IEPs in the classroom 80%/Total enrollment *80%*AFR Line 5 (Regular Education Expenditures)
- Number of students with IEPs in the classroom 40%/Total enrollment *40%*AFR Line 5 (Regular Education Expenditures)
- Number of students with IEPs in the classroom 0%/Total enrollment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

Everything is automatically populated and calculated



Other adjustments (usually non-applicable)

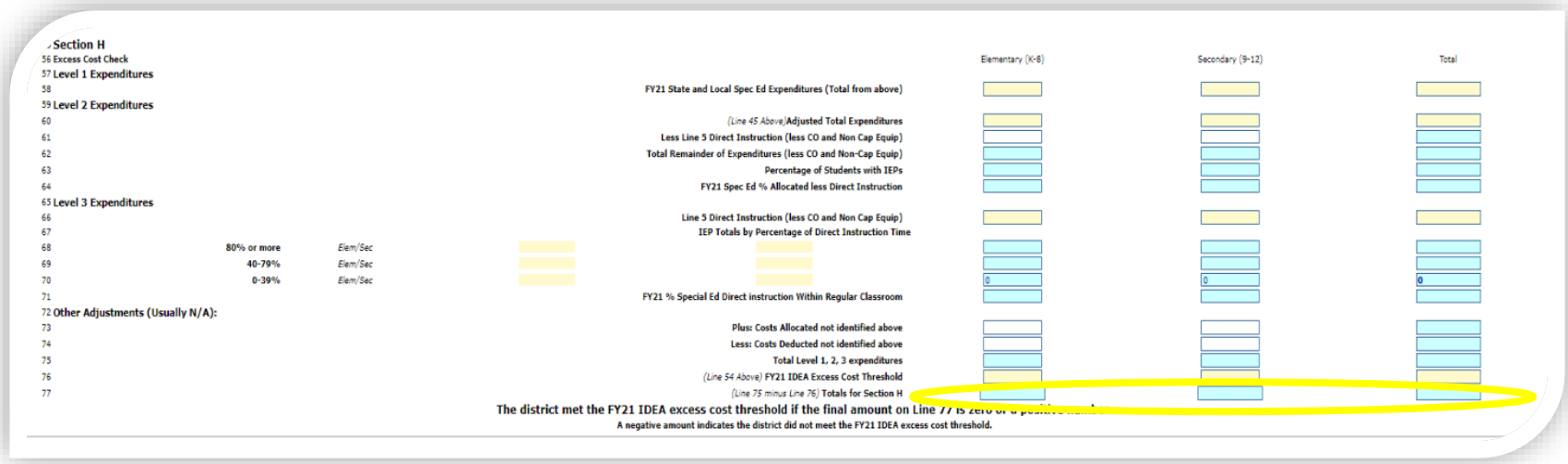
- There are additional options to add or subtract expenditures from this calculation. Most districts should meet excess costs using the three tiers detailed previously. An explanation is required to utilize these boxes.



Section H – Excess Cost Check

New for FY 22

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



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)			
(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			
Line 5 Direct Instruction (less CO and Non Cap Equip)			
IEP Totals by Percentage of Direct Instruction Time			
	0	0	0
FY21 % Special Ed Direct instruction Within Regular Classroom			
Plus: Costs Allocated not identified above			
Less: Costs Deducted not identified above			
Total Level 1, 2, 3 expenditures			
(Line 54 Above) FY21 IDEA Excess Cost Threshold			
(Line 75 minus Line 76) Totals for Section H			

The district met the FY21 IDEA excess cost threshold if the final amount on Line 77 is zero or a positive number.

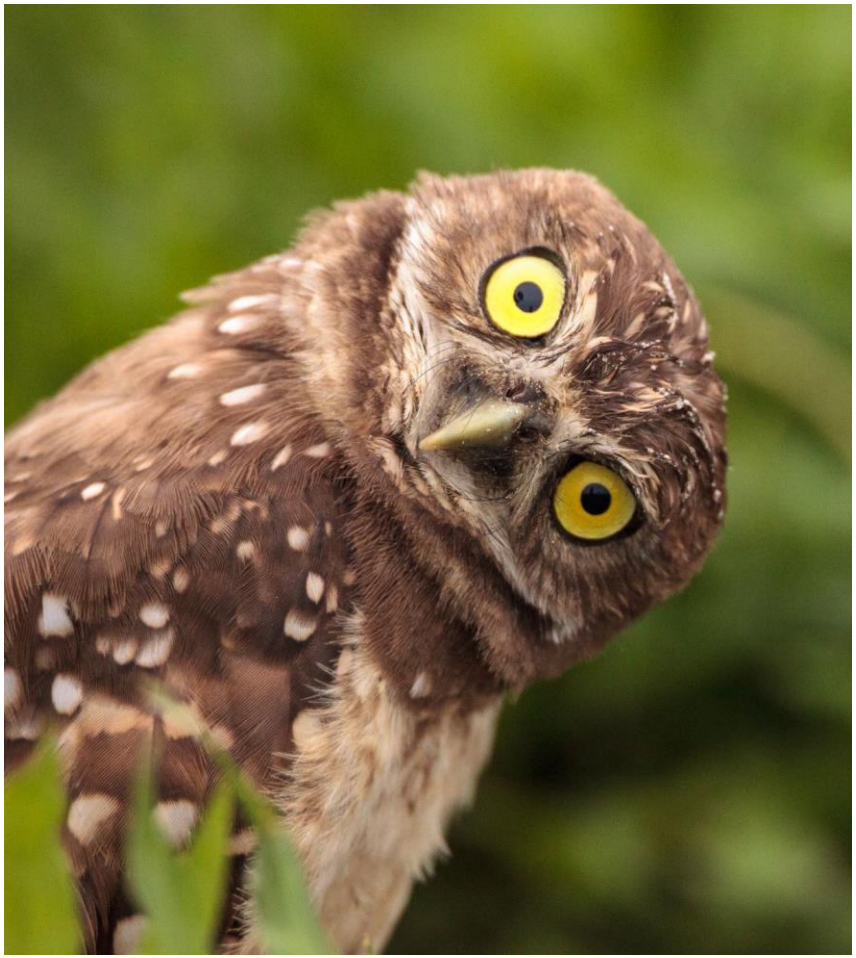
A negative amount indicates the district did not meet the FY21 IDEA excess cost threshold.

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

Question

What if the excess cost check has a negative comparison?

Answer

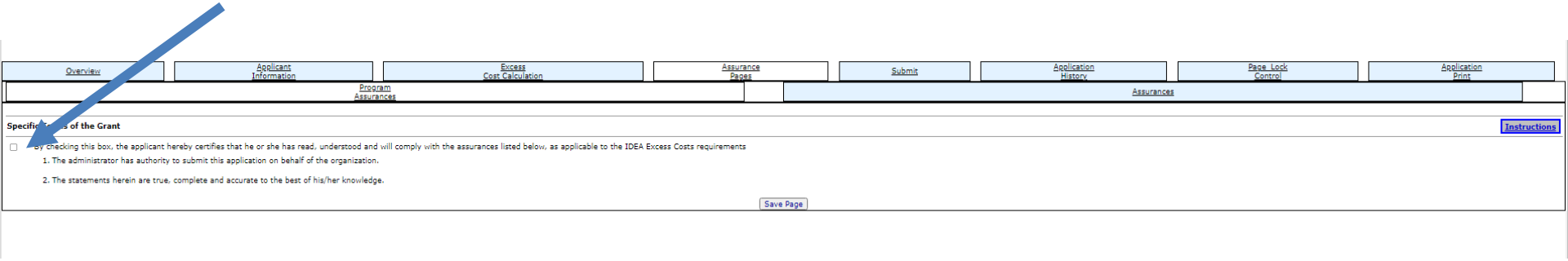


A negative amount in Section H indicates that the district did not meet the IDEA excess cost threshold.

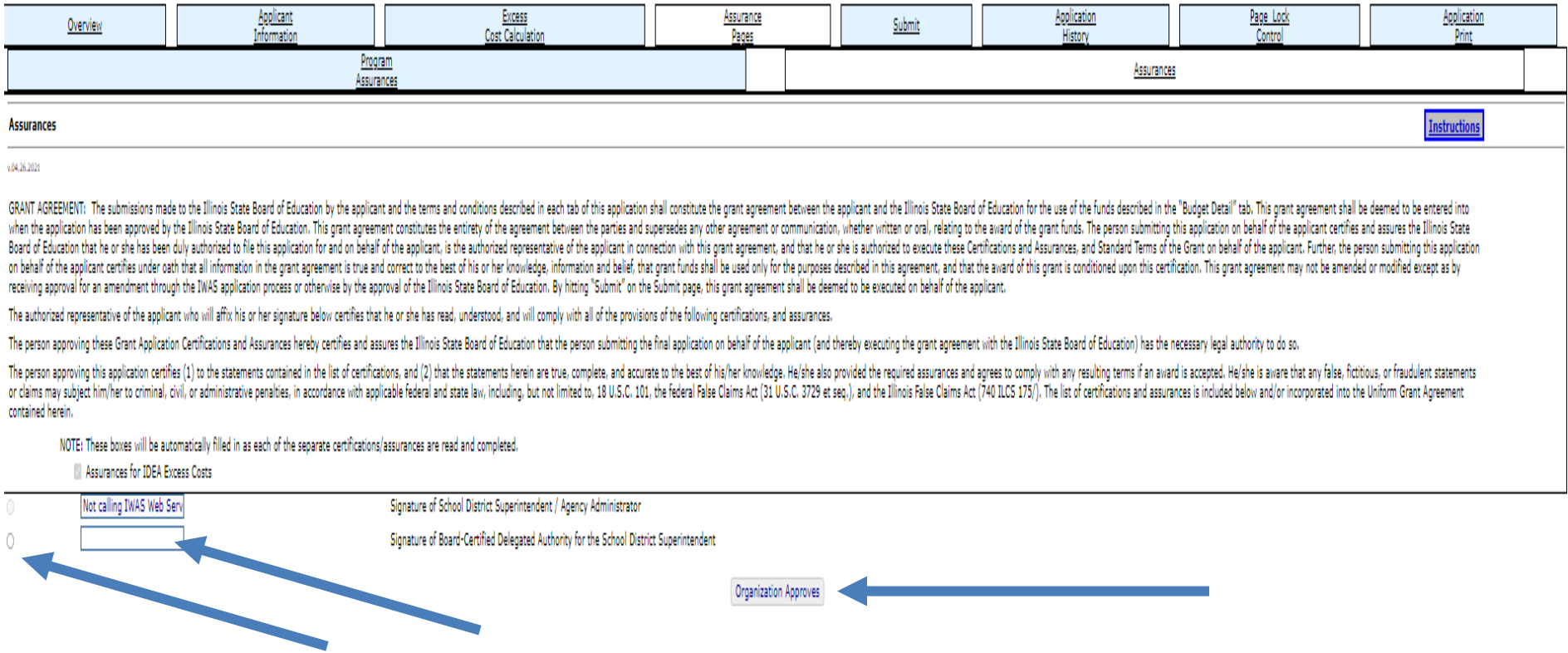
Any unresolved negative comparison would result in repayment of the federal shortfall with local funds.

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.



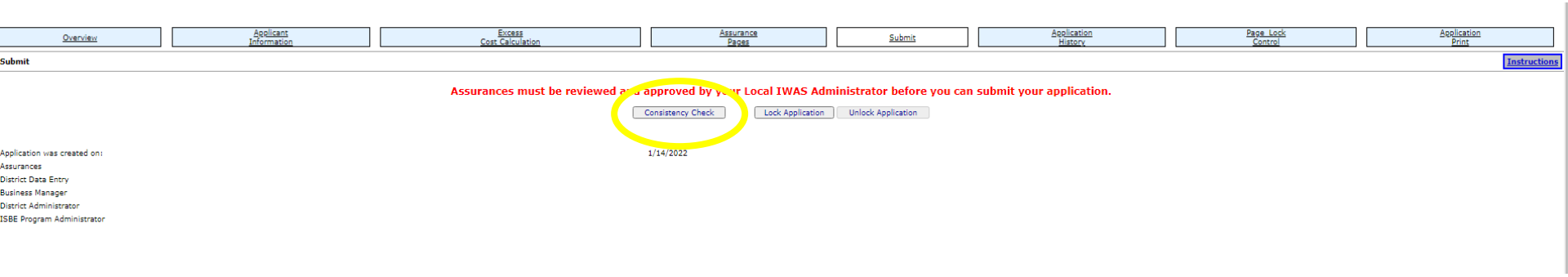
Assurance Pages Tab



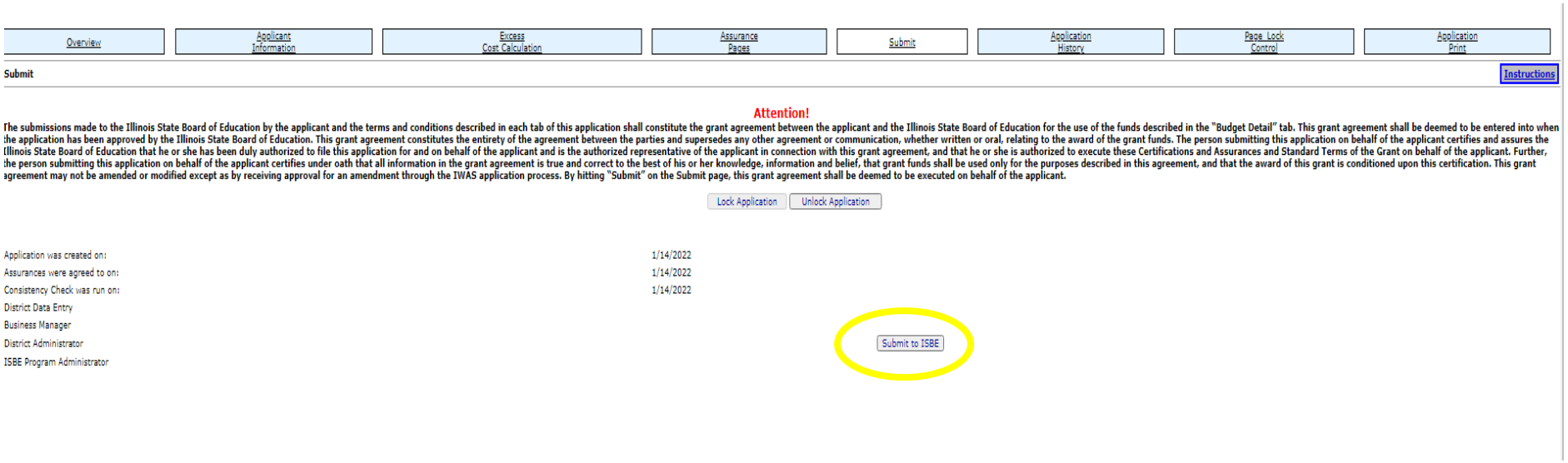
Submit Tab - Consistency Check

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

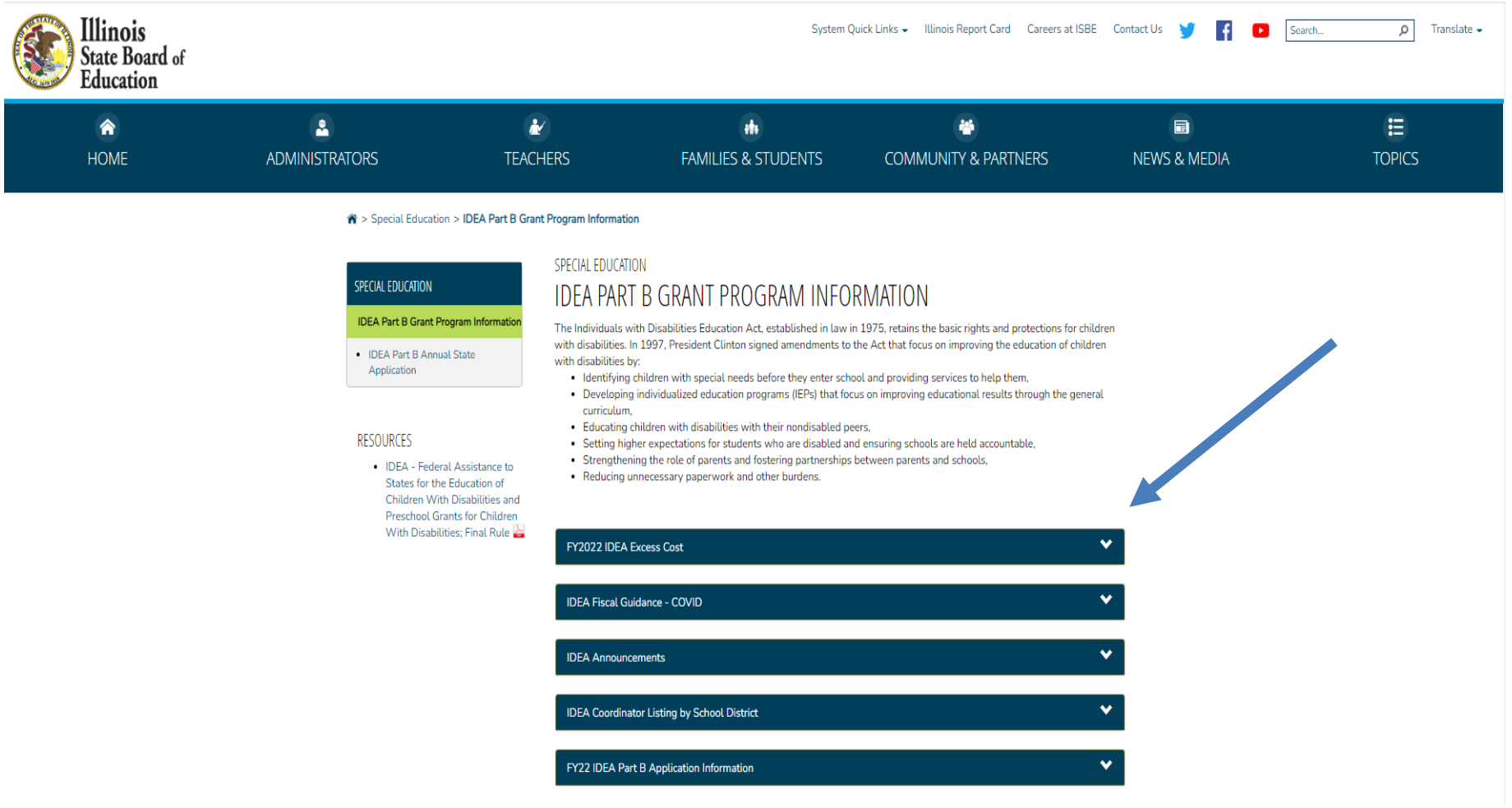
Caution: This check may take a few minutes to run.



Submitting Your Excess Costs



Forms and Resources



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!