

VIRGINIA DEPARTMENT OF EDUCATION

Individuals with Disabilities Education Act (IDEA)

Excess Costs Guidance Document

Overview

The Virginia Department of Education (VDOE) is required by federal regulation to ensure that all local education agencies (LEAs) are in compliance with the requirements of the *Individuals with Disabilities Education Act (IDEA)* Part B concerning Excess Costs. Regulation §300.16 of the IDEA defines Excess Costs as those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that must be computed after deducting specific expenditure amounts.

The Division of Special Education and Student Services (SESS) will continue to utilize the **Special Education Excess Cost (Speced-Excess)** Web-based application which is available through the Single Sign-on for Web Systems (SSWS) portal. This Web-based application will assist the local education agency (LEA) with determining the amount of local and state funds it must spend for costs that are attributable to students with disabilities before it is eligible to spend its IDEA Part B funds.

Typically, the LEA should use information available in its audited general ledger at the end of the fiscal year to determine if the LEA is compliant. For fiscal year (FY) 2013-2014, the LEA should use actual expenditures for the fiscal year ending June 30, 2014.

Background

The purpose of the federal requirement for excess costs calculation is to enable local education agencies (LEAs) to determine the amount of regular education funds being expended on the basic education of its students with disabilities. An LEA meets the excess cost requirement if it has spent at least a minimum amount for the education of its children with disabilities before funds under Part B of the Act are used. The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or state funds are available for nondisabled children of these ages. However, the LEA must comply with the non-supplanting and other requirements of this part in providing the education and services for these children as stated in §300.202, paragraph (ii). Guidance concerning the calculation and expenditure types is included within this document.

Appendix A, Part 300 of the IDEA Federal Regulations

Except as otherwise provided, amounts provided to an LEA under Part B of the IDEA (Act) may be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services.

Section 602(8) of the Act and §300.16 require the LEA to compute the minimum average amount separately for children with disabilities in its elementary schools and for children with disabilities in its secondary schools. The LEAs may not compute the minimum average amount it must spend on the education of children with disabilities based on a combination of the enrollments in its elementary schools and secondary schools.

The following example shows how to compute the minimum average amount an LEA must spend for the education of each of its elementary school children with disabilities under section 602(3) of the Act before it may use funds under Part B of the Act.

a. First the LEA must determine the total amount of its expenditures for elementary school students from all sources—local, state, and federal (including Part B)—in the preceding school year. Only capital outlay and debt services are excluded.

Example: The following is an example of a computation for children with disabilities enrolled in an LEA's elementary schools. In this example, the LEA had an average elementary school enrollment for the preceding school year of 800 (including 100 children with disabilities). The LEA spent the following amounts last year for elementary school students (including its elementary school children with disabilities):

(1) From state and local tax funds	\$ 6,500,000
(2) From Federal funds	<u>600,000</u>
Total expenditures	<u>7,100,000</u>
Of this total, \$60,000 was for capital outlay and debt service relating to the education of elementary school students. This must be subtracted from total expenditures.	-\$60,000
(1) Total Expenditures	\$ 7,100,000
(2) Less capital outlay and debt service	<u>60,000</u>
Total expenditures for elementary school students less capital outlay and debt service	<u>\$7,040,000</u>

b. Next, the LEA must subtract from the total expenditures amounts spent for:

- (1) IDEA, Part B allocation,
- (2) ESEA, Title I, Part A allocation,
- (3) ESEA, Title III, Parts A and B allocation,
- (4) State and local funds for children with disabilities, and
- (5) State or local funds for programs under ESEA, Title I, Part A, and Title III, Parts A and B.

These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.

Example: The LEA spent the following amounts for elementary school students last year:

(1) From funds under IDEA, Part B allocation	\$ 200,000
(2) From funds under ESEA, Title I, Part A allocation	250,000
(3) From funds under ESEA, Title III, Parts A and B allocation	50,000
(4) From state funds and local funds for children with disabilities	500,000
(5) From state and local funds for programs under ESEA, Title I, Part A, and Title III, Parts A and B	<u>150,000</u>
Total	<u>\$1,150,000</u>
(1) Total expenditures less capital outlay and debt service	7,040,000
(2) Other deductions	<u>1,150,000</u>
Total	<u>\$5,890,000</u>

c. Except as otherwise provided, the LEA next must determine the average annual per student expenditure for its elementary schools dividing the average number of students enrolled in the elementary schools of the agency during the preceding year (including its children with disabilities) into the amount computed under the above paragraph. The amount obtained through this computation is the minimum amount the LEA must spend (on the average) for the education of each of its elementary school children with disabilities.

Funds under Part B of the Act may be used only for costs over and above this minimum.

(1) Amount from Step b.	\$5,890,000
(2) Average number of students enrolled	<u>800</u>
(3) Average annual per student expenditure. $\$5,890,000/800$	<u>\$7,362</u>

d. Except as otherwise provided, to determine the total minimum amount of funds the LEA must spend for the education of its elementary school children with disabilities in the LEA (not including capital outlay and debt service), the LEA must multiply the number of elementary school children with disabilities in the LEA times the average annual per student expenditure obtained in paragraph c above. Funds under Part B of the Act can only be used for excess costs over and above this minimum.

(1) Number of children with disabilities in the LEA's elementary schools.	100
(2) Average annual per student expenditure.	<u>\$ 7,362</u>
(3) Minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's elementary schools before using Part B funds. \$7,362 x 100	
Total	<u>\$736,200</u>

Instructions Concerning the IDEA Speced-Excess Cost application

General Information

The Speced-Excess Cost Web-based application was created to assist LEAs in determining the average annual per pupil expenditures for students with disabilities and completing the worksheet in a timely fashion. Unlike in the past years when data were collected and calculated manually, this Web-application has provided LEAs ease of use and less amount of time in completing the worksheet. It also provided verification on the accuracy of some prior year's submitted data since these are populated from the system.

The federal requirements in the IDEA include calculation of the excess costs of special education, thus each LEA is responsible for calculating the amounts annually and must calculate elementary and secondary school students separately. The state's definition of "elementary" is from Kindergarten through grade 7 and "secondary" is from grade 8 through grade 12.

There are four components in determining excess costs.

1. Calculate for the total expenditures,
2. Subtract certain expenditures,
3. Compute for the average annual per pupil amount, and
4. Determine the minimum amount of funds to spend for students with disabilities.

Additional guidance on the process of completing the application and the types of expenditures used in the calculation are provided in this document.

Accessing and Using the Application

The application is available through the VDOE's SSWS portal. The person responsible for submitting the excess cost calculations to the VDOE will need to have an SSWS login ID and a password to gain access to the "Speced-Excess Cost" application. If access is not available within the user's menu, contact the division's SSWS administrator to gain full access rights. The link to the VDOE's home page is: <http://doe.virginia.gov/>.

- To access the SSWS portal, click the "SSWS Login" located on the lower right side of the VDOE's home page shown in Figure 1.

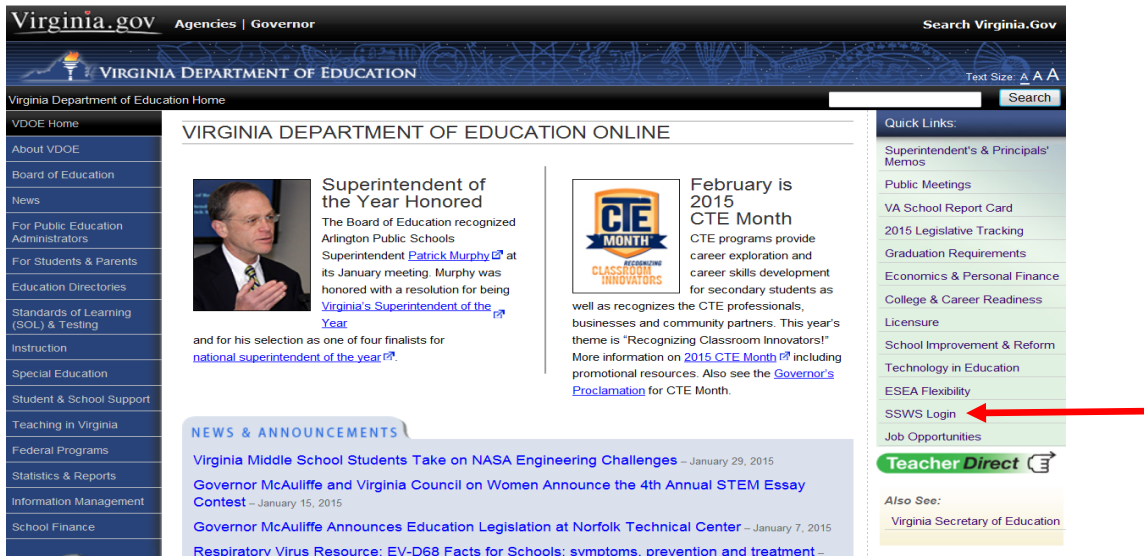


Figure -1-

- Figure 2 displays the SSWS login screen. Users must have an assigned SSWS log-in ID to access the application. The local SSWS administrator should be contacted to obtain a login ID.

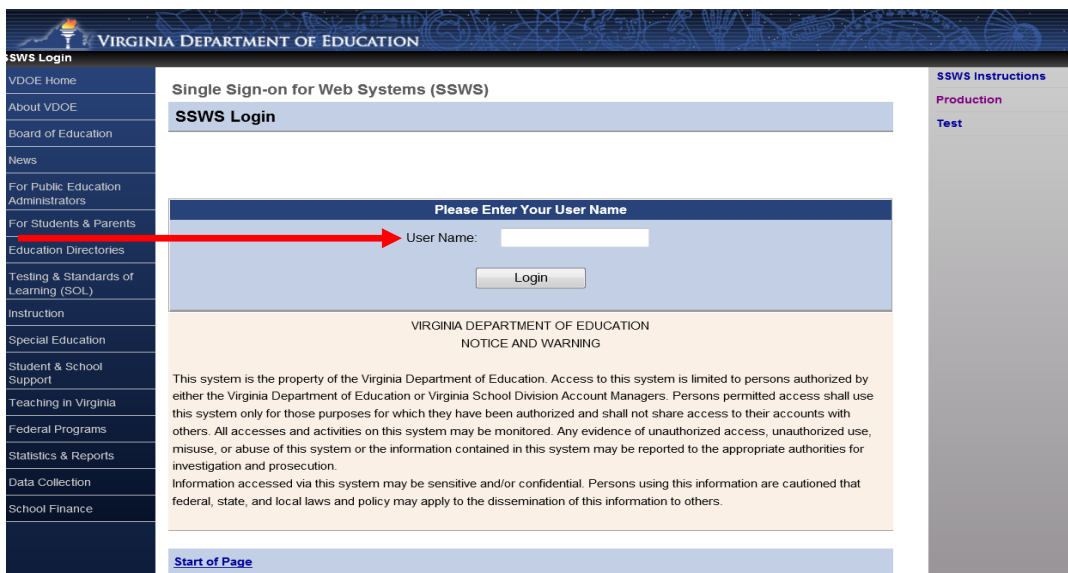


Figure -2-

- Figure 3 displays the password screen. Users will need a password to access the application. Passwords will be determined upon receiving access rights from local SSWS administrator.

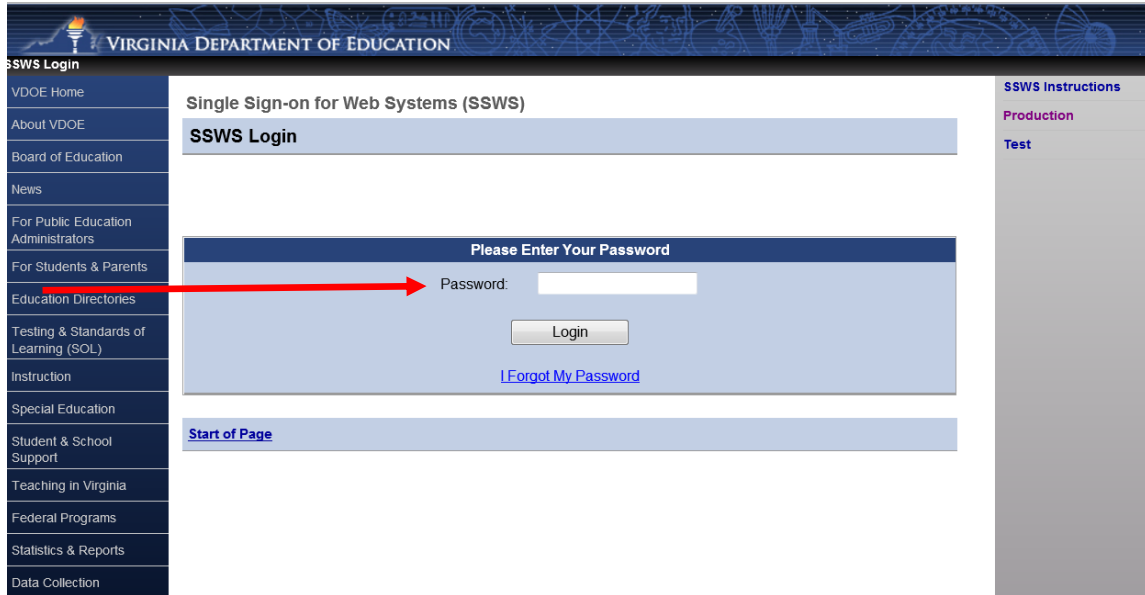


Figure -3-

- Figure 4 displays the screen after successfully logging into the application. Select “**Special Education Excess Cost (Speced-Excess)**” from the list of applications displayed. If the application is not available in the user’s menu, contact your local SSWS administrator to secure full access rights.

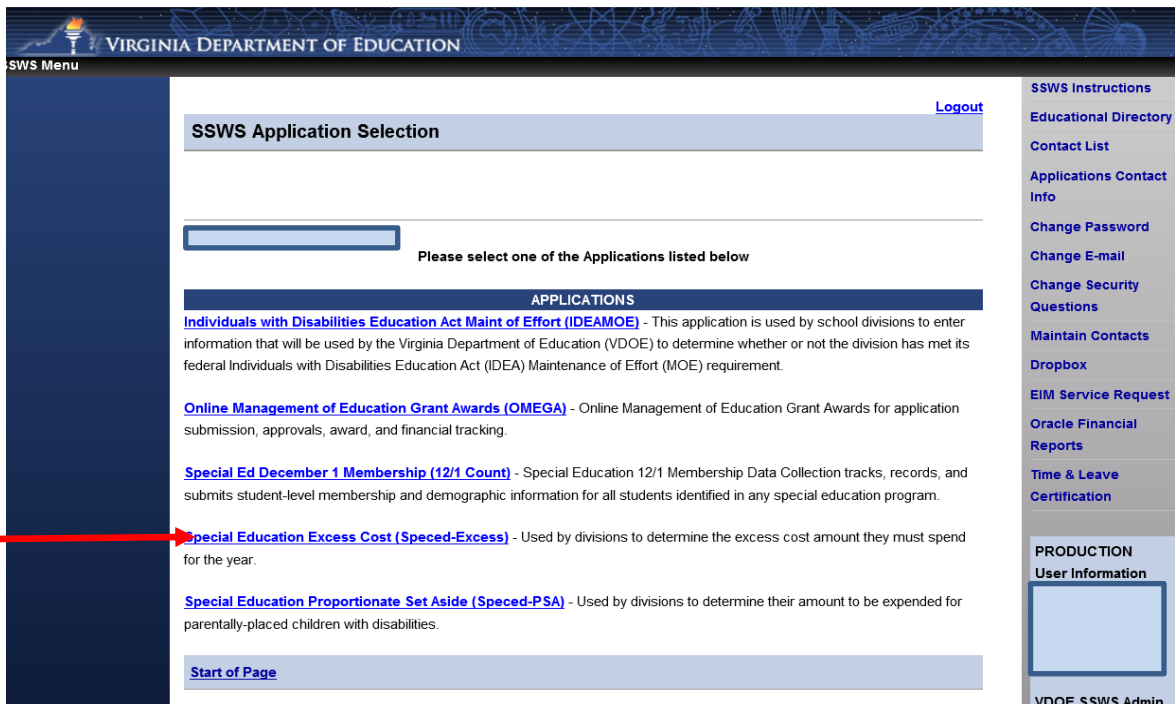


Figure -4-

- Figure 5 displays the screen after selecting the “**Special Education Excess Cost (Speced-Excess)**” application. The screen should show that the collection window is open (i.e., School Year 2013-2014). If the collection window is closed, the application can be used as a calculator and data entered cannot be saved.

There are two options located on the right side of the screen that are available for the user to select.

- **Worksheet** - Selecting this menu will show the screen displayed in Figure 6. The user should select the “Worksheet” option when ready to enter data. Figure 7, page 9 shows an illustration of the worksheet with sample information entered for elementary and secondary school students.
- **Reports** – Selecting this menu will display the screen in Figure 11 where the Verification Report is generated. After the worksheet is completed and submitted to VDOE, the division can generate the Verification Report. This report must be signed and dated by the Superintendent or the Superintendent’s designee and sent to VDOE either by fax or through the SSWS drop box.

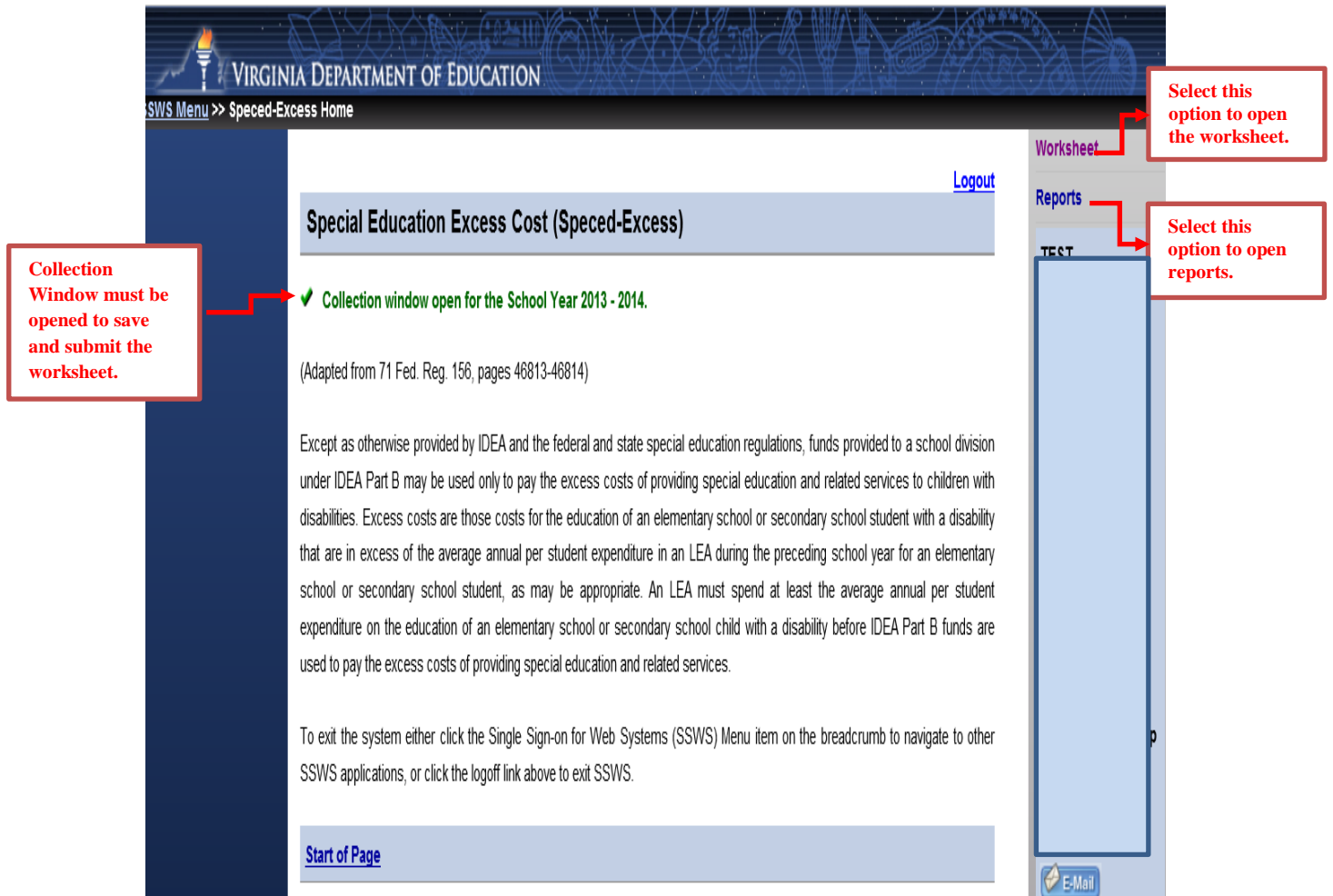


Figure -5-

- The worksheet has a column each for “**Elementary School Students**” and “**Secondary School Students**” to comply with the federal requirement that LEAs must calculate the excess cost separately. School divisions must enter data under “**Elementary School Students**” for those expenditures that are applicable to elementary school students only and under “**Secondary School Students**” for those expenditures that are applicable to secondary school students only. Users are required to enter numbers in all blank input fields otherwise it will not allow the user to submit the worksheet. Use the “**tab key**” after each entry to proceed to the next field. Please do not use the “**enter key**” as it will erase all the data entered and will not allow the user to proceed to the next field. Also, refrain from using the “**back**” button when returning to the previous screen; instead select the options from the menu on the left side of the application.

The screenshot shows a web browser window with the URL https://t1pe.doe.virginia.gov/speced_excess/main.do. The page title is "Worksheet" and it includes a "Logout" link. A message states "Data Saved successfully for 2013." and provides instructions for using the worksheet to determine excess cost amounts for elementary and secondary school students. The main content is a table with 10 rows of questions and two columns for data entry: "Elementary School Students" and "Secondary School Students".

Question Index	Question	Elementary School Students	Secondary School Students
1	* Total amount of LEA expenditures in the preceding year for students (including students with disabilities) from all sources - local state, and federal funds (including IDEA Part B)		
2	* Total expenditures for capital outlay and debt services relating to the education of students		
3	Total expenditures less capital outlay & debt services	0.00	0.00
4	Identify the amount spent for students from each of the following funding streams during the preceding year. (Note: These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.)		
	* a. Funds from IDEA, Part B allocation		
	* b. Funds under ESEA, Title I, Part A allocation		
	* c. Funds under ESEA, Title III Part A and B allocation		
	* d. State and local funds for children with disabilities (total should agree with amount reported in IDEAMOE Application) :\$70,027,771.73		
	* e. State and local funds for programs under ESEA Title I, Part A, and Title III Parts A and B		
5	Total of other deductions	0.00	0.00
6	Total expenditures less capital outlay, debt services, and other deductions (Step 3 less Step 5)	0.00	0.00
7	* Average number of students enrolled in the LEA during the preceding year (including students with disabilities).	14,946	7,464
8	Average annual per student expenditures (Step 6 divided by Step 7) NOTE: This is the minimum amount the LEA must spend (on the average) for the education of each of its children with disabilities. IDEA Part B funds may be used only for costs over and above this minimum.	0.0000	0.0000
9	* Number of students with disabilities in the LEA	2,051	1,241
10	Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA before using Part B funds. (step 8 multiplied by Step 9)	0.00	0.00

Navigation callouts include: "Do not use the back arrow when navigating the application." (pointing to the browser back button), "Select this option to return to previous screens and to navigate the application." (pointing to the left sidebar menu), and "Select these options to navigate between the screens available within the application." (pointing to the top right navigation icons).

Figure -6-

- Figure 7 illustrates the screen after the user clicks the “Submit to DOE” button and one of the input fields is left blank. In order to submit the worksheet, it is imperative that all blank input fields are filled with valid numbers and the worksheet is completed.
- The numbers entered here are for information purposes only and to guide users in keying the numbers for elementary and secondary students separately. Users should be reminded that data entered under elementary school students are those that are applicable to students in grades K through 7 and data entered under secondary school students are those that are applicable to grades 8 through 12. **Prior to entering information, refer to the guidance and line item instructions starting on page10.**


only to elementary school students. When completing Step 1 through Step 10 for the column entitled “Secondary School Students” below, use data applicable only to secondary school students. Step 10 will identify the total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA before using Part B funds.

Question Index	Question	Elementary School Students	Secondary School Students
1	* Total amount of LEA expenditures in the preceding year for students (including students with disabilities) from all sources - local state, and federal funds (including IDEA Part B)	300000000.00	200000000.00
2	* Total expenditures for capital outlay and debt services relating to the education of students	45000000.00	35000000.00
3	Total expenditures less capital outlay & debt services	255,000,000.00	165,000,000.00
4	Identify the amount spent for students from each of the following funding streams during the preceding year. (Note: These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.)		
	* a. Funds from IDEA, Part B allocation	12000000.00	8000000.00
	* b. Funds under ESEA, Title I, Part A allocation	18000000.00	15000000.00
	* c. Funds under ESEA, Title III Part A and B allocation		200000.00
	* d.State and local funds for children with disabilities (total should agree	48000000.00	22027771.73
	A, and Title	2000.00	0.00
5		78,002,000.00	45,227,771.73
6	ductions	176,998,000.00	119,772,228.27
7	eding year	14,946	7,464
8	(7) (average) (B funds)	11,842.4997	16,046.6544
9	* Number of students with disabilities in the LEA	2,051	1,241
10	Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA before using Part B funds. (step 8 multiplied by Step 9)	24,288,966.88	19,913,898.11

Clicking the 'Submit to DOE' button below will complete this worksheet for your division. No further change will be allowed, and DOE will be notified of your submission. If future changes are required please contact the person identified on the right-hand menu bar under 'VDOE Application Contact' for help.

Submit to DOE Save

Message from webpage

 Please enter the Elementary amount

OK

(007)

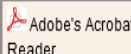
Local SSWS Admin
 Patrick Tien
 703-228-2006
[E-Mail](#)

Local SSWS Backup Admin
 Wanda Gant
 703-228-8662
[E-Mail](#)

Local Application Contact (Speced-Excess)
 Kristi Murphy
 703-228-6040
[E-Mail](#)

VDOE Application Contact
 Tracie Coleman
 (804) 225-2704
[E-Mail](#)

VDOE SSWS Admin
 Susan Williams
 (804) 225-4112
[E-Mail](#)

 Adobe's Acrobat Reader

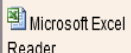
 Microsoft Excel Reader

Figure -7-

General Guidance for Expenditures

The process for computing excess cost has been established in Appendix A to 34 CFR Part 300 and it requires the LEA to determine the total amount of its expenditures for elementary and secondary school students from all sources – local, state and federal (including Part B) in the preceding school year and only capital outlay and debt services can be excluded. The LEA must include all expenditures for elementary and secondary school students. However, the LEA should not include expenditures that it did not make or that are made for purposes other than for elementary or secondary school students (i.e., adult education, pre-school).

The LEAs should not apply the combination of students' enrollment as the basis for determining the costs of its elementary and secondary school students when computing the average per pupil costs for children with disabilities. It is important to remember that there are distinct and separate costs associated with these levels that will make the calculations inaccurate. For example, school programs at the secondary level typically include things such as career and technical education, athletic, and music programs, including marching bands; while these programs are often **not** applicable within elementary schools. As such, the costs of these separate programs must be computed separately.

In cases where it is difficult to determine a distinct and separate cost to elementary or secondary school students, it is recommended that those costs be allocated in accordance with work assignments (i.e., pupil transportation when on same routes, custodial costs and some central office personnel costs). In any case, the LEA shall not exclude these costs from the excess cost calculation. The methodology for calculating the costs that are not distinctly identified as elementary or secondary school expenditures should be retained by the LEA for audit purposes.

Line 1 – After considering the guidance provided in the section above, enter the total amount of expenditures from all sources - local, state and federal funds including IDEA Part B for elementary school students and secondary school students separately in the preceding year. When computing costs associated with elementary school students and secondary school students, please be reminded that the LEAs may **NOT** base it on a combination of enrollment of students. There are distinct and separate costs associated with these levels that may potentially make the calculations inaccurate and misleading. **Note: If pre-school is included in this line, be sure to add these costs in Lines 4a and 4b to ensure they are not included in the per pupil general education amount. Also, be sure to only include K – 12 expenditures. All non K – 12 expenditures should be excluded.**

Line 2 – Enter the total capital outlay and debt services expenditures that are applicable to elementary school students and secondary school students. Capital outlay means expenditures for the acquisition of capital assets, such as equipment, buildings and land or expenditures to make improvement to capital assets that materially increase their value or useful life. The capital outlay and debt services expenditures are excluded from the total amount of State, local and Federal funds expended for elementary and secondary school students, including children with disabilities

because these expenditures are considered non-operational costs and are therefore excluded in the calculation of the average cost per student.

Line 3 – This line is auto calculated and shows the total expenditures minus capital outlay and debt services (**Line 1** less **Line 2**).

Line 4 – Enter the amount spent for elementary school students or secondary school students from each of the following funding streams during the 2013-2014 school year. **Please note that these are funds that the LEA actually spent and not funds received in the prior year but carried over for the current school year.**

- a. Funds spent from IDEA, Part B allocation for elementary and secondary school students should be entered in line 4a. **Note: If Line 1 includes pre-school, be sure to add these costs in this line to ensure they are not included in the per pupil general education amount.**
- b. Funds spent from ESEA, Title I, Part A allocation for elementary and secondary school students should be entered in line 4b. **Note: If Line 1 includes pre-school, be sure to add these costs in this line to ensure they are not included in the per pupil general education amount.**
- c. Funds spent from ESEA, Title III, Part A & B allocation for elementary and secondary school students should be entered in line 4c.
- d. Funds spent from state or local funds for children with disabilities for elementary and secondary school students should be entered in line 4d. The expenditures reported on this line should match the expenditures reported in the IDEA MOE application for the reporting year (auto amount in parenthesis).
- e. Funds spent from state or local funds for programs under ESEA Title I, Part A, and Title III, Parts A and B for elementary and secondary school students should be entered in line 4e. **Note: This part is only applicable if the LEA uses additional local or states funds to support the programs under Title I and/or Title III. Usually, this would be in the form of a local matching requirement.**

Line 5 – This line is auto calculated and shows the total of other deductions reported under lines 4a, 4b, 4c, 4d and 4e.

Line 6 – This line is auto calculated and shows the total expenditures less capital outlay, debt services and other deductions (line 3 minus line 5).

Line 7 – This line is populated from the Spring 2014 Student Record Collection (SRC) report the school division submitted to VDOE. This number **cannot be changed or edited**. However, when the collection window is closed, the school division can use the worksheet as a calculator, the average number of students enrolled in the school division during the preceding year will need to be entered manually.

Line 8 – This line is auto calculated and shows the average annual per student expenditures (line 6 divided by line 7). The amount obtained through the calculation is the minimum amount the LEA must spend for the education of each of its elementary school students and secondary school students with disabilities. Funds under Part B of the Act may be used only for costs over and above this minimum.

Line 9 – This line is populated from LEA’s December 1, 2014 child count submission, which has been duly certified by the division’s Superintendent. This line **cannot be changed or edited**. If the collection window is closed, the school division can use the worksheet as a calculator, and the LEA can manually enter the average number of students with disabilities enrolled in the school division during the applicable year.

Line 10 –This line represents the total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA’s elementary schools and secondary schools before using the IDEA Part B funds (**Line 8** multiplied by **Line 9**).

- Figure 8 displays the screen after the user has completed the worksheet and it is ready for submission. It is highly recommended that users verify the accuracy of the data entered before submitting. If the user is ready to submit, click the “**Submit to DOE**” button and the collection window is locked from any changes. If changes are necessary after the worksheet is submitted, contact the VDOE to re-open the collection window prior to the closing date of the collection window.
- If the user is not ready to submit, click the “**Save**” button and the worksheet will remain open for edits.

only to elementary school students. When completing Step 1 through Step 10 for the column entitled “Secondary School Students” below, use data applicable only to secondary school students. Step 10 will identify the total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA before using Part B funds.

Question Index	Question	Elementary School Students	Secondary School Students
1	* Total amount of LEA expenditures in the preceding year for students (including students with disabilities) from all sources - local state, and federal funds (including IDEA Part B)	300,000,000.00	200,000,000.00
2	* Total expenditures for capital outlay and debt services relating to the education of students	45,000,000.00	35,000,000.00
3	Total expenditures less: capital outlay & debt services	255,000,000.00	165,000,000.00
4	Identify the amount spent for students from each of the following funding streams during the preceding year. (Note: These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.)		
	* a. Funds from IDEA, Part B allocation	12,000,000.00	8,000,000.00
	* b. Funds under ESEA, Title I, Part A allocation	18,000,000.00	15,000,000.00
	* c. Funds under ESEA, Title III Part A and B allocation	800,000.00	200,000.00
	* d. State and local funds for children with disabilities (total should agree with amount reported in IDEAMOE Application): \$70,027,771.73	48,000,000.00	22,027,771.73
	* e. State and local funds for programs under ESEA Title I, Part A, and Title III Parts A and B	2,000.00	0.00
5	Total of other deductions	78,802,000.00	45,227,771.73
6	Total expenditures less capital outlay, debt services, and other deductions (Step 3 less Step 5)	176,198,000.00	119,772,228.27
7	* Average number of students enrolled in the LEA during the preceding year (including students with disabilities).	14,946	7,464
8	Average annual per student expenditures (Step 6 divided by Step 7) NOTE: This is the minimum amount the LEA must spend (on the average) for the education of each of its children with disabilities. IDEA Part B funds may be used only for costs over and above this minimum.	11,788.9736	16,046.6544
9	* Number of students with disabilities in the LEA	2,051	1,241
10	Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA before using Part B funds. (step 8 multiplied by Step 9)	24,179,184.95	19,913,898.11

Clicking the 'Submit to DOE' button below will complete this worksheet for your division. No further change will be allowed, and DOE will be notified of your submission. If future changes are required please contact the person below on the right-hand menu bar under 'VDOE Application Contact' for help.

Submit to DOE Save

Click “Submit to DOE” when ready to submit.

Click “Save” button if not ready to submit.

Figure -8-

- Figure 9 displays the screen after the worksheet is submitted. The screen will appear only after each submission. To print the verification report, click the “**View Verification Report**” button and a PDF version of the verification report will download (see Figures 12 and 13).

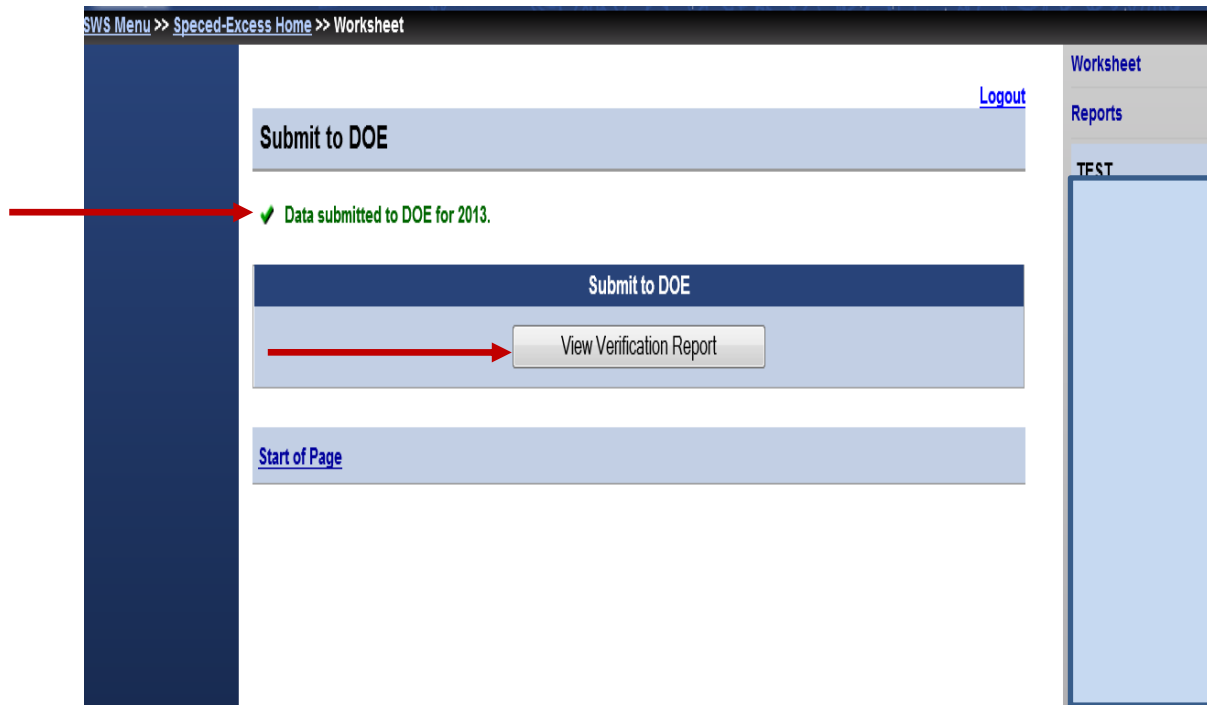


Figure-9-

- To access the verification report at a later date, select the “**Reports**” option located on the upper right side of the screen, as shown in Figure 10.

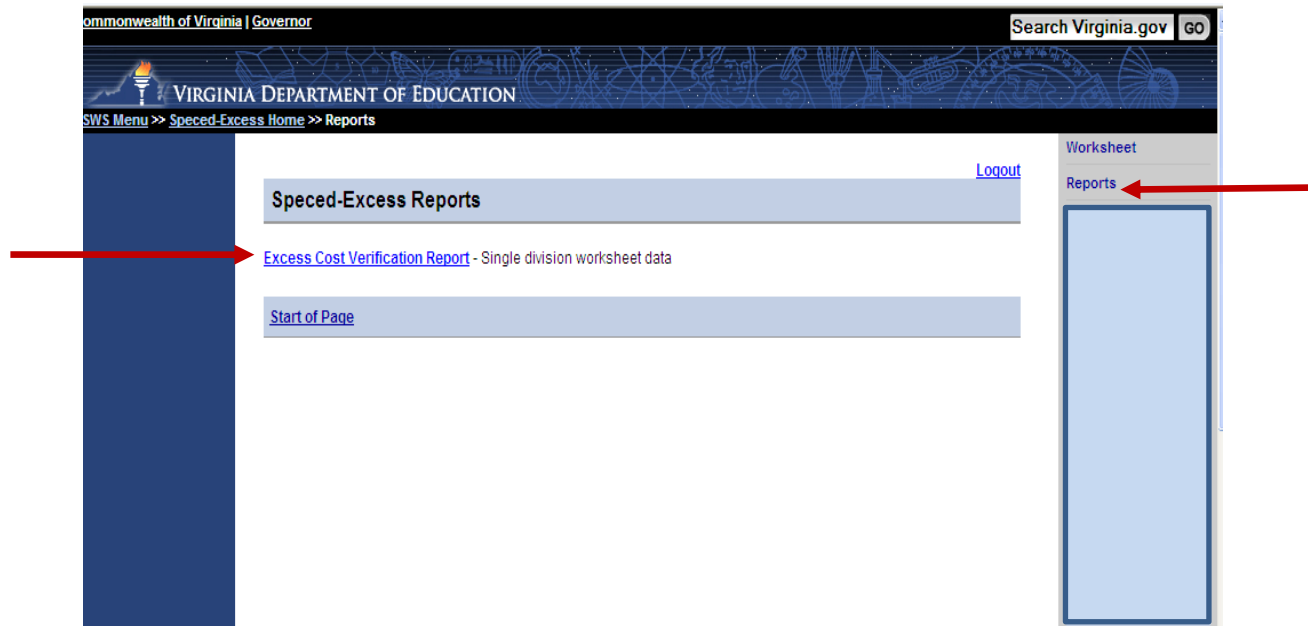


Figure -10-

- Figure 11 displays the screen after the “Excess Cost Verification Report” is clicked. To generate the report, select the applicable year on the drop down menu for School Year and click the “**View Report**” button. A message will prompt users to open, save or cancel the file. Click “**Open**” to download the PDF version of the verification report.

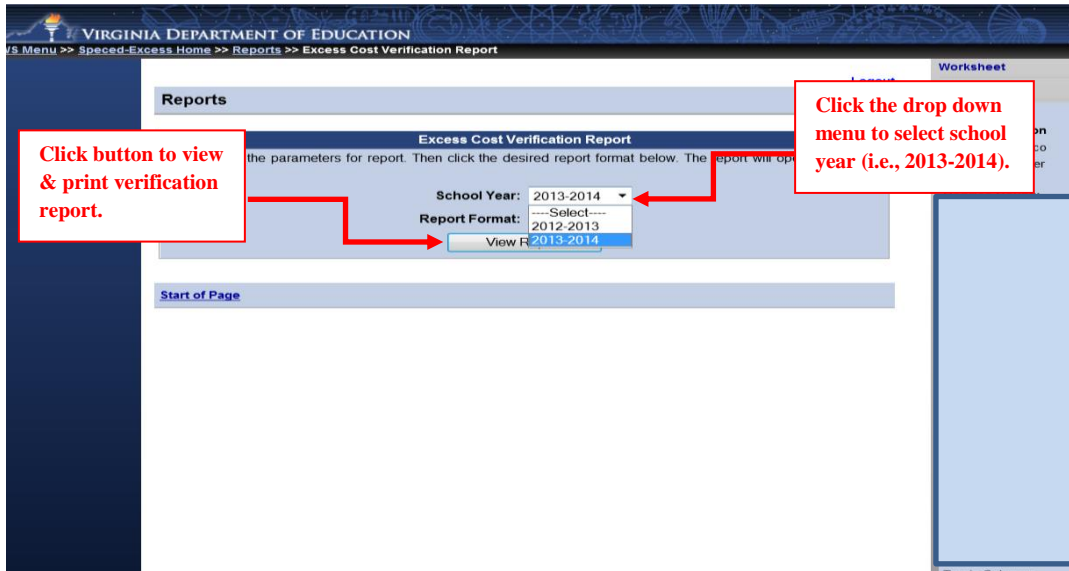


Figure -11-

- Figures 12 and 13 display the PDF version of the verification report. This report can be printed after the worksheet is submitted (see Figure 10) and must be signed and dated by the Division’s Superintendent or the Superintendent’s designee. The signed copy must be submitted to VDOE either by fax at (804) 371-8796 or through the SSWS drop box to Tracie Coleman or Emilia Boothe. The signed original copy of the verification report should be retained by the LEA for audit purposes.

Virginia Department of Education
 2013 - 2014 Special Education Excess Cost (Spced-Excess)
 February 20, 2015

TO: [Redacted] FROM: Tracie Coleman
 Phone: [Redacted] Phone: 804-225-2704
 Fax: [Redacted] Fax: 804-371-8796

Except as otherwise provided by IDEA and the federal and state special education regulations, funds provided to a school division under IDEA Part B may be used only to pay the excess costs of special education and related services to children with disabilities. The computation below is for County Public Schools Excess Cost Calculation for FY 2013 - 2014.

Index	Question	Elementary School Students	Secondary School Students
1	Total amount of LEA expenditures in the preceding year for students (including students with disabilities) from all sources - local, state, and federal funds (including IDEA Part B)	215,000,000.00	130,000,000.00
2	Total expenditures for capital outlay and debt services relating to the education of students	45,000,000.00	28,000,000.00
3	Total expenditures less capital outlay & debt services	170,000,000.00	102,000,000.00
4	Identify the amount spent for student from each of the following funding streams during the preceding year. (Note: since the funds that the LEA actually spent, not funds received last year but carried over for the current school year.)		
a.	Funds from IDEA, Part B allocation	6,000,000.00	4,000,000.00
b.	Funds under ESEA, Title I, Part A allocation	8,000,000.00	1,000,000.00
c.	Funds under ESEA, Title III Part A and B allocation	180,000.00	115,000.00
d.	All state and local funds for children with disabilities (total should agree with amount reported in IDEAMOE Application) 361 - 320,717.00	58,037,445.00	23,313,272.00
e.	State and local funds for programs under ESEA Title I Part A, and Title III - Parts A and B	0.00	0.00
5	Total of other deductions	52,217,445.00	28,428,372.00
6	Total expenditures less capital outlay, debt services, and other deductions (Step 3 less Step 5)	117,782,555.00	73,571,728.00
7	Average number of students enrolled in the LEA during the preceding year (including students with disabilities)	30,573	18,745
8	Average annual per student expenditures (Step 6 divided by Step 7) NOTE: This is the minimum amount the LEA must spend (on the average) for the education of each of its children with disabilities. IDEA Part B funds may be used only for expenditures above this minimum.	3,852.5024	3,924.8721
9	Number of students with disabilities in the LEA	3,413	2,414
10	Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA before using Part B funds. (Step 8 multiplied by Step 9)	13,148,590.69	9,474,641.25

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Figure -13-

Virginia Department of Education
2013 - 2014 Special Education Excess Cost (Speced-Excess)
February 20, 2015

In compliance with Appendix A to Part 300 - Excess Costs calculation, the total minimum amount of Henrico County Public Schools must spend for the education of children with disabilities enrolled before using Part B funds is noted on line 10 of the worksheet above.

If you have any questions about the above information, please contact Tracie Coleman at tracie_coleman@doe.virginia.gov or at 804-225-2704. Or Emily Boothe at Emilia.Boothe@doe.virginia.gov or at 804-... Please fax this verification report to 804-371-3796.

Superintendent's Signature

Date

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Superintendent's or designee's signature.

Date the report is signed.

Figure -14-