Welcome to the IDEA excess cost step-by-step webinar. It would be beneficial for participants to have a copies of the IDEA excess cost worksheet and IDEA expenditure detail report form to review during this webinar. The most recent versions of those documents are available on the IDEA grant webpage.
We will go through the excess cost worksheet and explain what must be entered in each section. We will also address the requirements to split elementary and secondary expenditures and account for IDEA expenditures made by cooperatives on behalf of member districts. However, records and accounting processes vary in each district and cooperative. It is not feasible to show how the actual elementary/secondary expenditure splits are made or how each cooperative tracks IDEA funds by district allocations.
This webinar is specific to completing the IDEA excess cost worksheet as an FY15 requirement. Don’t get caught up in what year the funds were generated or received, focus on what was spent in FY14. The FY14 expenditures will be in the FY14 AFR.
Most of the worksheet is devoted to calculating the APPE: sections A – E collect and calculate expenditure data, then section F uses the previous year’s student count to determine the APPE. The completed APPE will be the amount a district spends on a general education student with no supports (no IDEA special education costs, no ESEA Title one costs). The IDEA requires districts to spend that amount of local (state/local) funds on students with disabilities, the IDEA funds are then available for the additional costs of educating students with disabilities.
The IDEA excess cost worksheet includes prompts to remind the user to exclude the PreK population and PreK expenditures. The instructions, which are available on the IDEA grant webpage, provide more detailed explanations.
The IDEA excess cost instructions contain some examples of expenditures that can be prorated when there is no distinct and separate elementary/secondary costs. The district methods/procedures used to separate elementary/secondary expenditures, including any proration, must be able to withstand an audit.
We are always interested in any suggestions for improving the process within the parameters of the federal regulations.

Elementary and Secondary Split

The separation of elementary and secondary expenditures can be challenging for unit districts. Examples are provided in the October, 2014 webinar and the excess cost instructions. If any unit districts have suggestions/examples, please submit those to the IDEA grant team and we will share with your colleagues. E.g.

- Policies put in place
- Tracking staff time through caseloads, time sheets, time/effort, position action reports, payroll records
- Procedures to track expenditures through purchase order forms, expenditure reimbursement claims, local financial records, etc.
- Tracking elementary and secondary IDEA expenditures made by cooperatives on behalf of member districts
This is the first year for the IDEA excess cost documentation/verification process. The forms/instructions will be up-dated as we encounter issues in the initial year of this process.
These acronyms and terms are used throughout the webinar and within the excess cost forms and instructions.

**Acronyms and Terms**

**AFR** – annual financial report

**APPE** – annual per pupil expenditures *(amount expended before any special education or Title supports are provided)*

**FRIS** – Financial Reimbursement Information System

**Stand-alone district** – an Illinois district that is NOT a part of special education cooperative

**Subgrant** – an IDEA grant for a member district of a special education cooperative

**Unit district** – a district that includes both elementary and secondary populations
Data Sources

The IDEA excess cost calculation requires expenditure and student count data. The FY15 data sources are:

• FY14 expenditures:
  – annual financial report (AFR)
  – FRIS
  – Local financial records
• FY14 Fall Enrollment (October, 2013 count)
• FY15 special education Child Count (December, 2014)

*It is important that the districts use the correct data sources to ensure accurate information for the correct fiscal year. Also, the AFR line numbers do vary slightly from year to year.
This is a copy of the FY14 AFR, the green arrow points to the expenditures tab.
We will begin with the IDEA expenditure detail report form. This form is specific to districts that are members of special education cooperatives. Expenditures made by the cooperative on behalf of the district will not appear on the district’s AFR. This form is necessary to ensure that all IDEA expenditures included in the calculation.
The IDEA expenditure detail report form is used to document the IDEA expenditures, not any state/local expenditures. The purpose of the form is to 1) identify funds expended by the cooperative on behalf of the member district (not in the district AFR, but needed for Sections A and B of the excess cost worksheet) and 2) identify all FY14 IDEA expenditures (needed for the IDEA Part B flow-through line of Section D of the excess cost worksheet).
The service delivery model and process for expending IDEA funds varies among cooperatives, from very centralized (cooperative provides most services) to decentralized (cooperative provides support services).
These are just a few examples of how IDEA funds are expended through cooperatives and member districts, it is not an exhaustive list. Cooperative records must verify the use of IDEA funds in accordance with each member district’s federal IDEA allocation to ensure that the federal IDEA funds follow the students who generated those funds.
Member districts of cooperatives combine IDEA funds to provide services to students with disabilities (shared resources). When the IDEA funds are pooled each district is entitled to the amount of services that its student population generated.
Expenditure Detail Report

Getting Started
The IDEA expenditure detail report form requires cooperatives and member districts to work together to identify all FY14 IDEA expenditures. The cooperative should begin by entering:

• district name and RCTD code,
• FY14 federal IDEA allocation, and
• any carryover funds from FY13.

When that information is entered, it will show the amount of IDEA funds that were available in FY14.
The form directs the user to the correct fiscal year for the expenditures. The cooperative should have the data available to enter this information.
The cooperative will enter the FY14 IDEA allocation and any FY13 IDEA carryover amounts. As the IDEA expenditure detail report form is completed, the total expenditures and FY15 carryover amount will be generated by the excel form.
The completed IDEA expenditure report form provides a tool (blue boxes) to check that expenditures and carryover to FY15 equal the IDEA funds that were available. The districts will want to capture all IDEA expenditures for the calculation. Those special education costs are eventually “backed out” of the calculation for the APPE. If all costs are not reported correctly it could inflate the district’s APPE. The carryover from FY13 will be included in the district and cooperative FY14 expenditures. KEEP IN MIND THAT THE MAIN POINT IS IDENTIFYING 1) FY14 EXPENDITURES MADE BY THE COOP ON BEHALF OF THE DISTRICT AND 2) ALL FY14 IDEA EXPENDITURES. THE MATH CHECK IS A TOOL, IF IT IS CAUSING CONFUSION LEAVE IT BLANK. The form will still identify all FY14 IDEA expenditures made by the cooperative on behalf of the cooperative and the total FY14 IDEA expenditures.
The configuration of each special education cooperative varies. The completion of this form will require coordination between the cooperative and the member district so that all FY14 IDEA expenditures are entered.
Municipal retirement/SS expenditures are counted separately from the other staff benefits. The districts/cooperatives will need procedures in place to separate those costs. It is possible that a cooperative will not expend any IDEA funds, on behalf of a district, for benefits, including municipal retirement/SS expenditures. Why don’t cooperatives have to separate out the municipal retirement when all of the cooperative IDEA expenditures are located in the Educational fund (10) of the cooperative’s AFR? All of the IDEA expenditures are “backed out” of the excess cost calculation (Section D), it does not matter if they are in multiple lines of section A or all in the educational fund line of section A. Either way, the cooperative does need to document all expenditures made by the cooperative on behalf of the district on the IDEA expenditure detail report form.
This sample shows the district IDEA subgrant expenditures in white and the IDEA expenditures made by the cooperative on behalf of the district in the blue shaded sections. The excel worksheet will calculate a Row Total for each line and a will calculate the Total Expenditures and FY14to FY15 Carryover. As the expenditure detail report form is limited to IDEA expenditures, districts won’t necessarily have expenditures in every row and column.
The excel worksheet will calculate the Total Expenditures and will also place that amount in the Total Expenditures box at the top of the form.
Expenditure Detail Report
Wrap-Up

The completed IDEA expenditure detail report form will be used to complete the excess cost worksheet. We will reference the form as we move forward in reviewing the excess cost worksheet.

This is our scheduled time to answer questions about the IDEA expenditure detail report form.
IDEA Excess Cost Worksheet
This is the basic calculation. The process becomes more detailed when gathering all expenditures, identifying expenditures for special populations, and separating all costs by elementary and secondary.
Depending on the user’s devise, the zero will either appear as an actual 0 or as a dash. Either will show that the district does not have any expenditures for that particular item.
IDEA Excess Cost Worksheet
Identifying Information

The IDEA excess cost worksheet requires the user to enter:
• district name and RCDT code,
  and
• name of person(s) completing the form along with an email address and telephone number.
Identification information section
IDEA Excess Cost Worksheet - Section A
Total Expenditures

• Section A requires districts to enter all FY14 elementary and secondary expenditures (July 1, 2013 – June 30, 2014).

• The expenditure amounts entered are taken from the district’s AFR.
  – Member districts of cooperatives will also include data from the IDEA expenditure detail report form.

*It is important that the districts use the correct AFR to ensure accurate information for the correct fiscal year. Also, the AFR line numbers do vary slightly from year to year.
IDEA Excess Cost Worksheet - Section A
Total Expenditures

• The excess cost worksheet directs districts to specific locations to collect the correct expenditure amounts.

• Section A has columns for unit districts to separate elementary and secondary expenditures, with a running total.

• Elementary only and secondary only districts will leave one column blank.
IDEA Excess Cost Worksheet - Section A
Total Expenditures

- Section A contains five expenditure lines and notes the location in the AFR for each expenditure.

- Member districts of cooperatives will also include amounts from the IDEA expenditure detail report form.

- Section A of the excess cost worksheet prompts districts to exclude PreK expenditures.
Section A of the IDEA excess cost worksheet
Sections A and B contain similar expenditures. We will have a detailed line-by-line review of each expenditure in Section A and then will summarize for Section B. **THE IDEA EXCESS COST CALCULATION EXCLUDES DEBT AND CAPITAL OUTLAY/NON-CAPITALIZED EQUIPMENT FROM THE TOTAL EXPENDITURES. AS SUCH, DEBT SERVICES (30), CAPITAL PROJECTS (60), AND FIRE PREV/SAFETY ARE NOT INCLUDED IN SECTIONS A & B.**
Member districts of cooperatives must be certain to exclude any IDEA O&M (cooperative AFR fund 20), transportation (cooperative AFR fund 40), and municipal retirement/SS expenditures (cooperative AFR fund 50) from this section.
Line 114, column K (900) of the FY14 AFR
This is a sample of expenditures from an IDEA expenditure detail report form. This highlights the expenditures made by a cooperative on behalf of the member district. The member district would add the “shaded” lines in the row total that make up the educational fund (all except the exclusions noted in slide #36). On an actual expenditure detail report form, the Row Totals would also have “white” row totals that reflect IDEA expenditures made through the district subgrant. Those white Row Totals would NOT be included in this section, as those are already captured in the district’s AFR. Also any municipal/SS retirement would be subtracted.
Here is a sample that highlights the **Educational Fund** entry for a unit district. The expenditures are separated by elementary and secondary. The excess cost worksheet keeps a running total. If this is a member district of a special education cooperative the district would have included the shaded IDEA expenditure detail report form Row Totals for all function codes except 2540 (*cooperative AFR fund 20*) 2550 (*cooperative AFR fund 40*), and any municipal retirement/SS expenditures (object code 200 – *cooperative AFR fund 50*) i.e. AFR amounts and the applicable “shaded” Row Totals added together and entered in the form.
IDEA Excess Cost Worksheet - Section A
Total Expenditures

Operations and Maintenance Fund (20)  AFR line 150/column K (900)

- The second expenditure line in Section A is the operations and maintenance (O & M) fund.
- The excess cost worksheet directs districts to AFR line 150, column K (object code 900).
- Unit districts - separate the costs by elementary/secondary.
- Cooperative member districts must also use the IDEA expenditure detail report form to add any O & M expenditures made by the cooperative on behalf of the district. That will be the shaded Row Total for function code 2540 minus any municipal retirement/SS expenditures. It is possible that in FY14 the cooperative did not expend any IDEA funds on behalf of the district for operations & maintenance.
The data for the second line of Section A is found on line 150, column K (900) of the AFR. That is the district's Total Direct Disbursement/Expenditures for the Operations and Maintenance Fund (20).

Member districts of cooperatives would also include data from the IDEA expenditure detail report (shaded function code line 2540, minus any municipal retirement/SS expenditures).

Line 150, column K (900) of the FY14 AFR
Here is a sample that high-lights the FY14 **Operations and Maintenance Fund (20)** for a unit district. The expenditures are separated by elementary and secondary. The excess cost worksheet keeps a running total. If this is a member district of a special education cooperative the district would have included the shaded IDEA expenditure detail report form Row Total for function code 2540 (*cooperative AFR fund 20*), excluding any municipal retirement/SS expenditures (object code 200 – *cooperative AFR fund 50*).

<table>
<thead>
<tr>
<th>Total Expenditures</th>
<th>Elementary (K-8)</th>
<th>Secondary (9-12)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational Fund (18)</td>
<td>AFR line 13/14 (M)</td>
<td>$34,209,018.00</td>
<td>$17,884,428.00</td>
</tr>
<tr>
<td>Operations &amp; Maintenance Fund (20)</td>
<td>AFR line 15/17 (M)</td>
<td>$9,200,865.00</td>
<td>$3,518,463.00</td>
</tr>
<tr>
<td>Transportation Fund (40)</td>
<td>AFR line 23A (M)</td>
<td>$5,329,811.00</td>
<td>$1,512,089.00</td>
</tr>
<tr>
<td>Municipal Retirement/SS Fund (50)</td>
<td>AFR line 26B (M)</td>
<td>$4,885,651.00</td>
<td>$4,852,330.00</td>
</tr>
<tr>
<td>Debt Service (80)</td>
<td>Non Expenditure Detail Report</td>
<td>$651,234.00</td>
<td>$178,851.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$115,349,837.00</td>
<td>$23,906,103.00</td>
<td>$139,255,940.00</td>
</tr>
</tbody>
</table>
IDEA Excess Cost Worksheet - Section A
Total Expenditures

Transportation Fund (40)

- The third expenditure line in Section A is the transportation fund.
- The excess cost worksheet directs districts to AFR line 204, column K (object code 900).
- Unit districts – separate costs by elementary and secondary.
- Cooperative member districts must also use the IDEA expenditure detail report form to add any pupil transportation expenditures made by the cooperative on behalf of the district. That will be the shaded Row Total for function code 2550 minus any municipal retirement/SS expenditures. It is possible that in FY14 the cooperative did not expend any IDEA funds on behalf of the district for special education transportation.
The data for the third line of Section A is found on line 204, column K (900) of the AFR. That is the district’s Total Direct Disbursement/Expenditures for the Transportation Fund (40).

Member districts of cooperatives would also include data from the IDEA expenditure detail report (shaded function code 2550, minus any municipal retirement/SS expenditures).

Line 204, column K (900) of the FY14 AFR
Here is a sample that highlights the FY14 **Transportation Fund (40)** for a unit district. The expenditures are separated by elementary and secondary. The excess cost worksheet keeps a running total. If this is a member district of a special education cooperative the district would have included the shaded IDEA expenditure detail report expenditures for function code 2550 (*cooperative AFR fund 40*), minus any municipal retirement/SS expenditures (object code 200 – *cooperative AFR fund 50*).
IDEA Excess Cost Worksheet - Section A
Total Expenditures

Municipal Retirement/SS Fund (50)
AFR line 288/column K (900)
(Less PreK lines 210, 212, 214)

- The fourth expenditure line in Section A is the municipal retirement/SS fund.
- The excess cost worksheet directs districts to AFR line 288, column K (object code 900).
- **Exclude** specific PreK expenditures from the AFR.
- Unit districts – separate costs by elementary and secondary.
- Cooperative member districts must also use the IDEA expenditure detail report form to add any retirement expenditures made by the cooperative on behalf of the district. That could be a portion of the shaded Row Total for function code 1000, i.e. the portion of function/object code 1000/200 used as municipal retirement/SS payments. **It is possible that in FY14 the cooperative did not expend any IDEA funds on behalf of the district for municipal retirement/SS.**
Line 288, column K (900) of the FY14 AFR  The excess cost worksheet will prompt the user to exclude any PreK expenditures.
The expenditures that must be captured in this example are - any municipal retirement/SS costs paid with IDEA funds by the cooperative on behalf of the member district. This example includes salary and benefits. It is possible that the IDEA funds expended by the cooperative on behalf of the district would not include salary and benefits. Function/object code 2300/200 shows a total of $16,000 expended by the cooperative on behalf of the district. If $7,000 of that amount was for municipal retirement benefits (IMRF, soc. security), the $7,000 would be included/added to the excess cost worksheet as part of the municipal retirement/SS fund line of Section A. If all funds expended by the cooperative on behalf of the district are reported in the educational fund (10) of the cooperative’s AFR, the cooperative does NOT need to break out the municipal retirement/SS.
Here is a sample that highlights the FY14 **Municipal Retirement Fund (50)** for a unit district. The expenditures are separated by elementary and secondary. The excess cost worksheet keeps a running total. If this is a member district of a special education cooperative the district should include any IMRF or social security benefits paid by the cooperative. Those expenditures would be a *portion* of the shaded employee benefits in column/object code 200 (*cooperative AFR fund 50*).
IDEA Excess Cost Worksheet - Section A
Total Expenditures

Tort Fund (80)  (no Expenditure Detail Report)  AFR line 331/column K (900)

• The fifth expenditure line in Section A is the tort fund.
• The excess cost worksheet directs districts to AFR line 331, column K (object code 900).
• The excess cost worksheet notes that the tort fund is NOT included in the expenditure detail report form.
• Unit districts - separate the costs by elementary and secondary.
Line 331, column K (900) of the FY14 AFR Member districts of cooperatives would NOT include any data from the IDEA expenditure detail report form.
Here is a sample that highlights any FY14 **Tort Fund (60)** for a unit district. The expenditures are separated by elementary and secondary. The excess cost worksheet keeps a running total. The tort fund is NOT a part of the IDEA expenditure detail report form.
For member districts of cooperatives, this will include AFR expenditures (excluding debt and capital outlay/non-cap equipment) plus any IDEA expenditures made by the cooperative on behalf of the district (shaded sections of the IDEA expenditure detail report form).
Here is a sample that has added all Section A expenditures for a total with expenditures separated by elementary and secondary.
The excel worksheet will complete the calculation when all data is entered in Section B.
Section B includes expenditures that will be deducted (backed out) of the calculation for APPE and the IDEA excess cost threshold.
Here is a sample of Section B completed. Zero may show as a dash (-) rather than a zero (0). That is fine as both show that the district did not have any expenditures for that line/portion.
Again, exclude the O&M, and transportation expenditures from this section. Those will be collected separately. Municipal retirement/SS benefits will **NOT** apply to this section.
Line 114, columns G (500) and I (700) of the FY14 AFR. Subtract any PreK costs from lines 7, 9, 11, 20, 23, and 25. **Those lines do not show on this slide.** Member districts of cooperatives would also include any IDEA educational fund expenditures (capital outlay/non-cap. equipment) made by the cooperative on behalf of the district. Those would be in the shaded portions of columns/object codes **500 and 700** excluding operations & maintenance (**cooperative’s AFR fund 20**) and transportation (**cooperative’s AFR fund 40**). Any debt service would be located in line 112, column K (900), debt service would not be included in the expenditure detail report form.
Include all capital outlay (500) and non-capitalized equipment (700) with the exception of those found in facilities operations/maintenance (function code 2540 – cooperative AFR fund 20) and pupil transportation (function code 2550 – cooperative AFR fund 40).
IDEA Excess Cost Worksheet – Section B
Capital Outlay/Non-Cap Equipment & Debt Service

Operations and Maintenance(20)  AFR line 150/columns G (500) & I (700); line 148, column K (900)

• Add AFR expenditures from line 150/columns G (500) & I (700) and line 148, column K (900)

• Cooperative member districts must also use the IDEA expenditure detail report form to add any O & M expenditures made by the cooperative on behalf of the district. For the operations and maintenance fund that will be all shaded expenditures in function/object codes 2540/500 and 2540/700. It is possible that in FY14 no IDEA funds were expended by the cooperative on behalf of the district for O & M capital outlay/non-capitalized equipment or debt service.

• Unit districts – separate costs by elementary and secondary.
Member districts of cooperatives would also include data from the IDEA expenditure detail report (shaded function/object codes 2540/500 and 2540/700). Any debt service would be located in line 148, column K (900), debt service would not be included in the expenditure detail report form.
IDEA Excess Cost Worksheet – Section B
Capital Outlay/Non-Cap Equipment & Debt Service

Transportation Fund (40)  AFR line 20A/columns G (500) & I (700); line 202, column K (900)

• The excess cost worksheet directs districts to AFR line 204, columns G (500) & I (700) and line 202, column K (900).

• Unit districts - separate the costs by elementary and secondary.

• Cooperative member districts must also use the IDEA expenditure detail report form to add any pupil transportation expenditures made by the cooperative on behalf of the district. That will be the shaded amounts in function/object codes 2550/500 and 2550/700. It is possible that in FY14 the cooperative did not expend any IDEA funds on behalf of the district for capital outlay/non-capitalized equipment for special education transportation.
Line 204, columns G (500) and I (700) of the FY14 AFR. Member districts of cooperatives would also include any IDEA transportation expenditures (capital outlay/non-cap. equipment) made by the cooperative on behalf of the district. Those would be in the shaded portion of function/object codes **2550/500** and **2550/700**. Any debt service would be located in line 202, column K (900), debt service would **not** be included in the expenditure detail report form.
If the cooperative had expended IDEA funds on behalf of the district for transportation costs, those amounts would appear in the shaded section of function/object codes **2550/500 and/or 2550/700**.
In this section, the district is entering the debt service from the municipal retirement/SS fund (50). This section will not have capital outlay/non-capitalized equipment. The debt service is not included in the IDEA expenditure detail report form.
The data for the fourth line of Section B is found in line 286, column K (900) – only seeking any debt services.

*No capital outlay/non-capitalized equipment in the municipal retirement/SS fund

*Member districts of cooperatives will NOT include any data from the IDEA expenditure detail report form.

Debt service is located in line 286, column K (900).
IDEA Excess Cost Worksheet – Section B
Capital Outlay/Non-Cap Equipment & Debt Service

Tort Fund (80)  (no Expenditure Detail Report)  AFR line 331/columns G (500) & I (700), line 329/K (900)

- The excess cost worksheet directs districts to AFR line 331, columns G (500) & I (700) and line 32, column K (900).

- The excess cost worksheet notes that the tort fund is NOT included in the IDEA expenditure detail report form.

- Unit districts - separate the costs by elementary and secondary.
Line 331, columns G (500) and I (700) of the FY14 AFR Tort fund expenditures are **not** included in the IDEA expenditure detail report form.
The excel worksheet will do the addition for the capital outlay/non-capitalized equipment and debt service expenditures.
Section B total is calculated by the excel worksheet.
The excel worksheet will complete the calculation.
Here is an example of a completed Section C.
All districts have IDEA Part B flow-through allocations, so all districts will also have some local (state/local) special education expenditures.
FRIS captures disbursements and some expenditures, but will not have all FY14 expenditures for every line item in Section D of the IDEA excess cost worksheet. The AFR is a part of district’s local record. The AFR does not separate expenditures by state and local.
IDEA Excess Cost Worksheet – Section D
Special Education & ESEA Title Expenditures – Federal

Section D includes four lines to capture special education and Title expenses that were paid with federal funds and notes a data source for each:

IDEA Part B (Flow-Through)  FRIS 4620 or Expenditure Detail Report

IDEA Part B (Room & Board)  FRIS 4625

ESEA – Title I (Low Income and School Improvement)  FRIS 4300, 4305, 4306, 4331

ESEA – Title III (LIP/LEP & Immigrant Education)  FRIS 4905, 4909
Sample **federal** portion of Section D
Let’s walk through that process for both a stand-alone district using FRIS and a cooperative member district using the IDEA expenditure detail report form.
We will start with a stand-alone district using FRIS. The district would select 4620 for the IDEA flow-through expenditures.
This page does note the total IDEA expenditures for FY14 and also includes an option for viewing the expenditures in an expenditure detail format. We’ll take a look at the FRIS expenditure report.
The stand-alone district would enter this amount on the first line of Section D for the IDEA Part B flow-through total. Unit districts must separate by elementary and secondary.
Member districts of cooperatives will use the Total Expenditures 2013-2014 from the IDEA expenditure detail report form and enter that amount on the IDEA Part B (flow-through) line of Section D of the excess cost worksheet.
IDEA Excess Cost Worksheet – Section D
Special Education & ESEA Title Expenditures – Federal
IDEA Part B (Room and Board)  FRIS 4625

Not all districts will have FY14 IDEA Part B Room & Board expenditures.

Districts will check FRIS for IDEA Room & Board under program code 4625.
- Districts with no FY14 IDEA Part B Room and Board expenditures will enter zero for the appropriate elementary and secondary columns.
- Districts with IDEA Part B Room & Board expenditures will need to verify FY14 expenditures with local records. FRIS provides the IDEA Part B Room & Board disbursements, but does not include expenditures.

The district should also have record of any elementary and secondary students who generated the FY14 IDEA Part B Room & Board expenditures. That information should be used to separate the elementary and secondary expenditures. It is possible for all IDEA Part B Room & Board expenditures to be either elementary or secondary. In such cases, the district would enter a zero in the column with no expenditures.
Stand-alone districts and member districts of cooperatives would reference FRIS (4625) for the disbursements and then verify the FY14 expenditures with local records.
Local records should track the Title programs at the elementary and secondary levels.
It is possible that a district will have ESEA Title III LIP/LEP & Immigrant Education expenditures in both 4905 and 4909 or in only one of those locations in FRIS. It is also possible a district will not have any expenditures for the ESEA Title III line of Section D of the excess cost worksheet.
Sample *federal* portion of Section D

<table>
<thead>
<tr>
<th></th>
<th>Elementary (K-6)</th>
<th>Secondary (9-12)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDEA Part B (Flow-Through)</td>
<td>$1,959,112.00</td>
<td>$745,233.00</td>
<td>$2,700,345.00</td>
</tr>
<tr>
<td>IDEA Part B (Room &amp; Board)</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>ESEA - Title I (Low Income &amp; School Improvement)</td>
<td>$1,691,663.00</td>
<td>$689,782.00</td>
<td>$2,381,445.00</td>
</tr>
<tr>
<td>ESEA - Title III (LIP / LEP &amp; Immigrant Education)</td>
<td>$467,086.00</td>
<td>$75,431.00</td>
<td>$542,517.00</td>
</tr>
</tbody>
</table>
FRIS only includes disbursement for this section. Districts with expenditures in these areas will need to verify expenditures by local fiscal records, including the AFR.
Districts will also need to verify expenditures with local records.
This is a sample that shows the local (state/local) special education and Title expenditures for FY14. The purpose is to capture all of the local (state/local) special education and Title expenditures. Those expenditures will later be subtracted (backed out) in the excess cost calculation.
The excel worksheet will complete the calculation in Section E.

IDEA Excess Cost Worksheet – Section E
Adjusted Total Expenditure less
Special Education & ESEA Title Expenditures

Section E subtracts the special education and Title expenditures from the adjusted expenditures total.

That final expenditures amount is used to calculate the average per pupil expenditure for FY14.
<table>
<thead>
<tr>
<th></th>
<th>Elementary Pre K-4</th>
<th>Secondary Grades 5-12</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Total Expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education &amp; ESEA - Title Expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education &amp; ESEA - Title Expenditures</td>
<td>$55,500.00</td>
<td>$515,311.00</td>
<td>$570,811.00</td>
</tr>
<tr>
<td>Total (Column C)</td>
<td>$95,500.000.00</td>
<td>$1,315,311.000.00</td>
<td>$1,410,811.000.00</td>
</tr>
</tbody>
</table>
The excel worksheet will calculate for APPE in Section F. ISBE provides a list of student counts for all districts on the IDEA grant webpage.
This is a screen shot of the IDEA grant webpage, with the FY14 student count identified.
Here is a screen shot of the student enrollment by district and separated by K-8 and 9-12. The districts are listed by RCDT codes. If the person completing the excess cost worksheet doesn’t remember the district RCDT code he/she can use the “find” option and search by district name.
The excel worksheet will calculate the average per pupil expenditure in Section F. The excel worksheet will round the amounts when calculating for APPE.
The Special Education Services division will not have the December 1, 2014 child count data. The district will use the data that was submitted to the Funding and Disbursements division for the December, 2014 child count to complete section G.

**IDEA Excess Cost Worksheet – Section G**

Minimum District Must Spend Per Pupil With Disabilities

Excess Cost

Section G completes the final calculation for the district’s excess cost threshold.

The district must enter the current year’s special education student count (December 1, 2014), separating elementary and secondary.

When the special education student count is entered, the excel worksheet will calculate the excess cost. The final total in Section G is the excess cost threshold. **The district must expend at least that amount of local (state/local) funds on students with individualized education programs (IEPs) during the current fiscal year (FY15).**
When the FY15 (December, 1, 2014) child count data is entered in the excess cost worksheet, the excel worksheet will calculate the excess cost threshold for FY15. The excel worksheet will round the amounts when calculating for the excess cost threshold.
Member districts of cooperatives can submit the forms directly or though their cooperative. Districts and cooperatives should keep any policies used for determining prorated expenditures (when they cannot be distinctly separated by elementary/secondary) on file as part of the fiscal record.
Completed Excess Cost Worksheet
Local Financial Records

- Districts must retain a copy of the completed IDEA excess cost worksheet as part of their financial records.
- Member districts of cooperatives must also retain a copy of the completed IDEA expenditure detail report form. Cooperatives will also retain the IDEA expenditure detail report form.
- Unit districts should keep record of any policies and methods/calculations used to prorate expenditures that cannot be distinctly separated by elementary and secondary.

In addition to being a part of the records, the completed FY15 excess cost documents will be necessary and helpful in completing the FY16 IDEA excess cost calculation.
Additional Information

The IDEA grant coordinators are available via telephone (217/782-5589) and email:

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fmalloy@isbe.net

This webinar and additional IDEA resources are available on the IDEA grant webpage at –
Questions