

# **IDEA Excess Cost Calculation**

2015-2017 Award Year

April 2015

# Where to Start?

- **Superintendent's Memorandum #055-15, released March 13, 2015**
  - [http://www.doe.virginia.gov/administrators/superintendents\\_memos/2015/055-15.shtml](http://www.doe.virginia.gov/administrators/superintendents_memos/2015/055-15.shtml)
- **Guidance Documents/Recorded Webinar**
  - [http://www.doe.virginia.gov/special\\_ed/grants\\_funding/index.shtml](http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml)
- **Collection Window Opened March 16, 2015**
- **Collection Window Closes May 16, 2015**
- **Collecting Actual Expenditures for school year 2013-2014**

# Key Planning Points

- **Review Guidance Documents**
- **Contact Local SSWS Administrator to Gain Access to New Application (named: Special Education Excess Cost-Sped-Excess)**
- **Meet with key personnel in the finance office to discuss requirements and actual expenditures for 2013-2014**
- **Must also have access to**
  - **Single Sign-on for Web Systems-SSWS (initiated locally)**

# Excess Costs – Federal Definition

- **§ 300.16**

***Excess costs* means 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 specified amounts**

- **§ 300.202(b)**

**The excess cost requirement prevents an LEA from using funds provided under Part B to pay for all of the costs directly attributable to the education of a child with a disability**

# Excess Cost Background – 1

- In 1975, the intent of Congress was to ensure students with disabilities had the opportunity to receive a Free and Appropriate Public Education (FAPE) in public school buildings
- Congress assumed at the time that each school division would provide a disabled student with everything a non-disabled student had (i.e., desk, books, classroom, teacher, etc.,)
- Congress recognized that after students were found eligible to receive special education services, and had an individual program of instruction designed to meet their unique needs (IEP), the costs to the division would increase to serve these students

## Excess Cost Background – 2

- **Ultimately, the intent of Congress was to provide funding to assist divisions with the EXCESS COSTS of providing special education and related services to students with disabilities**
- **The intent also was to ensure that “before” spending federal Part B funds, divisions spent funds to cover all the basic costs it would be providing if these students didn’t have special needs**

# Excess Costs Simply Stated

- **The excess cost requirement stipulates the minimum amounts an LEA must spend on average per pupil on students with disabilities, as the LEA spends on average per pupil for enrolled students at both the elementary and secondary school levels (must be computed separately).**
- **The Excess Cost Calculation is computed in addition to the Maintenance of Effort Calculation. The excess cost calculation requires more detail, includes almost all expenditures, and must be calculated separately for elementary and secondary levels.**

# Appendix A, Part 300 of the IDEA

- **Except as otherwise provided, amounts provided to an LEA under Part B of the 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.**

# Four Components

- **There are four components in determining excess costs**
  - **Calculate for the total expenditures,**
  - **Subtract certain expenditures,**
  - **Compute for the average annual per pupil amount, and**
  - **Determine the minimum amount of funds to spend for students with disabilities.**

# Elementary vs Secondary

- IDEA regulations require each LEA to compute the average expenditures per elementary or secondary school
  - Kindergarten through grade 7 is considered “elementary”
  - Grade 8 through grade 12 is considered “secondary.”

# New Excess Cost Application

[www.doe.virginia.gov](http://www.doe.virginia.gov)

See Local  
SSWS  
Administrator  
for access  
rights to  
SSWS

The screenshot shows the Virginia Department of Education website. At the top, there is a navigation bar with "Virginia.gov", "Agencies | Governor", and a search box. Below this is a banner for the "VIRGINIA DEPARTMENT OF EDUCATION" with a search box and text size options. The main content area is titled "VIRGINIA DEPARTMENT OF EDUCATION ONLINE" and features a sidebar on the left with various navigation links. The main content includes a news item about the Superintendent of the Year, a CTE Month announcement, and a "NEWS & ANNOUNCEMENTS" section with several headlines. A "Quick Links" sidebar on the right lists various services, with a red arrow pointing to "SSWS Login".

Virginia.gov Agencies | Governor Search Virginia

VIRGINIA DEPARTMENT OF EDUCATION Text Size: A A A

Virginia Department of Education Home Search

VDOE Home

About VDOE

Board of Education

News

For Public Education Administrators

For Students & Parents

Education Directories

Standards of Learning (SOL) & Testing

Instruction

Special Education

Student & School Support

Teaching in Virginia

Federal Programs

Statistics & Reports

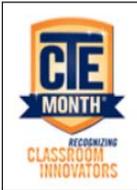
Information Management

School Finance

VIRGINIA DEPARTMENT OF EDUCATION ONLINE

 Superintendent of the Year Honored

The Board of Education recognized Arlington Public Schools Superintendent [Patrick Murphy](#) at its January meeting. Murphy was honored with a resolution for being [Virginia's Superintendent of the Year](#) and for his selection as one of four finalists for [national superintendent of the year](#).

 February is 2015 CTE Month

CTE programs provide career exploration and career skills development for secondary students as well as recognizes the CTE professionals, businesses and community partners. This year's theme is "Recognizing Classroom Innovators!" More information on [2015 CTE Month](#) including promotional resources. Also see the [Governor's Proclamation](#) for CTE Month.

Quick Links:

Superintendent's & Principals' Memos

Public Meetings

VA School Report Card

2015 Legislative Tracking

Graduation Requirements

Economics & Personal Finance

College & Career Readiness

Licensure

School Improvement & Reform

Technology in Education

ESEA Flexibility

SSWS Login ←

Job Opportunities

**Teacher Direct**

Also See:

Virginia Secretary of Education

NEWS & ANNOUNCEMENTS

Virginia Middle School Students Take on NASA Engineering Challenges – January 29, 2015

Governor McAuliffe and Virginia Council on Women Announce the 4th Annual STEM Essay Contest – January 15, 2015

Governor McAuliffe Announces Education Legislation at Norfolk Technical Center – January 7, 2015

Respiratory Virus Resource: EV-D68 Facts for Schools: symptoms, prevention and treatment –

# Enter SSWS Login ID

*Assigned by the LEA's SSWS administrator*

**VIRGINIA DEPARTMENT OF EDUCATION**

**SSWS Login**

VD OE Home  
About VDOE  
Board of Education  
News  
For Public Education Administrators  
For Students & Parents  
Education Directories  
Testing & Standards of Learning (SOL)  
Instruction  
Special Education  
Student & School Support  
Teaching in Virginia  
Federal Programs  
Statistics & Reports  
Data Collection  
School Finance

**Single Sign-on for Web Systems (SSWS)**

**SSWS Login**

**Please Enter Your User Name**

User Name:

Login

**SSWS Instructions**  
**Production**  
**Test**

**VIRGINIA DEPARTMENT OF EDUCATION**  
**NOTICE AND WARNING**

This system is the property of the Virginia Department of Education. Access to this system is limited to persons authorized by either the Virginia Department of Education or Virginia School Division Account Managers. Persons permitted access shall use this system only for those purposes for which they have been authorized and shall not share access to their accounts with others. All accesses and activities on this system may be monitored. Any evidence of unauthorized access, unauthorized use, misuse, or abuse of this system or the information contained in this system may be reported to the appropriate authorities for investigation and prosecution.

Information accessed via this system may be sensitive and/or confidential. Persons using this information are cautioned that federal, state, and local laws and policy may apply to the dissemination of this information to others.

[Start of Page](#)

# Enter SSWS Password

*Assigned by the LEA's SSWS administrator*

VIRGINIA DEPARTMENT OF EDUCATION

SSWS Login

VDOE Home  
About VDOE  
Board of Education  
News  
For Public Education Administrators  
For Students & Parents  
Education Directories  
Testing & Standards of Learning (SOL)  
Instruction  
Special Education  
Student & School Support  
Teaching in Virginia  
Federal Programs  
Statistics & Reports  
Data Collection

SSWS Instructions  
Production  
Test

Single Sign-on for Web Systems (SSWS)

SSWS Login

Please Enter Your Password

Password:

Login

[I Forgot My Password](#)

[Start of Page](#)

# Select Speced-Excess Application

*Assigned by the LEA's SSWS administrator*

**VIRGINIA DEPARTMENT OF EDUCATION**

SWS Menu

[Logout](#)

**SSWS Application Selection**

Please select one of the Applications listed below

**APPLICATIONS**

[Individuals with Disabilities Education Act Maint of Effort \(IDEAMOE\)](#) - This application is used by school divisions to enter information that will be used by the Virginia Department of Education (VDOE) to determine whether or not the division has met its federal Individuals with Disabilities Education Act (IDEA) Maintenance of Effort (MOE) requirement.

[Online Management of Education Grant Awards \(OMEGA\)](#) - Online Management of Education Grant Awards for application submission, approvals, award, and financial tracking.

[Special Ed December 1 Membership \(12/1 Count\)](#) - Special Education 12/1 Membership Data Collection tracks, records, and submits student-level membership and demographic information for all students identified in any special education program.

[Special Education Excess Cost \(Speced-Excess\)](#) - Used by divisions to determine the excess cost amount they must spend for the year.

[Special Education Proportionate Set Aside \(Speced-PSA\)](#) - Used by divisions to determine their amount to be expended for parentally-placed children with disabilities.

[Start of Page](#)

**SSWS Instructions**

**Educational Directory**

**Contact List**

**Applications Contact Info**

**Change Password**

**Change E-mail**

**Change Security Questions**

**Maintain Contacts**

**Dropbox**

**EIM Service Request**

**Oracle Financial Reports**

**Time & Leave Certification**

**PRODUCTION**

**User Information**

VDOE SSWS Admin

# Initial Application Screen

**Collection Window must be opened to save and submit the worksheet.**

**Select this option to open the worksheet.**

**Select this option to open reports.**

**Worksheet**

**Reports**

**TEST**

**Logout**

## Special Education Excess Cost (Speced-Excess)

✔ Collection window open for the School Year 2013 - 2014.

(Adapted from 71 Fed. Reg. 156, pages 46813-46814)

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 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 IDEA Part B funds are used to pay the excess costs of providing special education and related services.

To exit the system either click the Single Sign-on for Web Systems (SSWS) Menu item on the breadcrumb to navigate to other SSWS applications, or click the logoff link above to exit SSWS.

**Start of Page**

**E-Mail**

# Worksheet

Do not use the back arrow when navigating the application.

Select this option to return to previous screens and to navigate the application.

Select these options to navigate between the screens available within the application.

Worksheet

Logout

**Worksheet**

✔ Data Saved successfully for 2013.  
 Note: Fields marked with asterisk \* are required.  
 Determine the excess cost amount using this worksheet.

When completing Step 1 through Step 10 for the column entitled "Elementary School Students" below, use data applicable 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)		
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)	14,546	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

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

(804) 225-4112  
 Email  
 Adobe's Acrobat Reader  
 Microsoft Excel Reader

# General Expenditure Guidance – 1

- **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).**

# General Expenditure Guidance – 2

- **When computing costs for children with disabilities in elementary schools and secondary schools, it is important to remember that there are distinct and separate costs associated with these levels.**
  - **For example, school programs at the secondary level typically include things such as**
    - **career and technical education programs,**
    - **athletic programs, and**
    - **music programs, including marching bands.**
  - **Typically the programs above do not apply to elementary schools**
  - **The costs of the separate programs are generally not comparable and therefore, the costs must be computed separately.**

# General Expenditure Guidance – 3

- **In cases where it is difficult to determine distinct and separate costs associated with elementary or secondary school students, it is recommended that those costs be allocated in accordance with work assignments.**
- **Examples and possible allocation methodologies include:**
  - **Pupil Transportation, apply costs based on student routes**
  - **Custodial Staff, apply costs based on building assignments**
  - **Central Office Instructional Support Staff, apply costs based on building or grade assignments**
  - **Central Office Fiscal Staff, apply costs based on personnel count assignments within the district**

# General Expenditure Guidance – 4

- **In any case, the LEA shall not exclude any K-12 costs from the excess costs calculation.**
- **The methodology used by each school division may be unique based on the organizational structures and assignments within each division.**
- **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.**

# Appendix A Worksheet

- **The online worksheet consists of 10 line items.**
- **Certain lines are auto-computed, while others require data entry.**
- **Guidance is provided to assist LEA's with analyzing data.**
- **However, due to varying local policies and procedures, the methodology for calculating expenditures should be documented and regulations require that expenditures be reported separately as elementary or secondary school expenditures.**
- **Retain documentation within the LEA for audit purposes.**

# Entering Expenditure Data

- **Line 1 – After considering the guidance provided in the previous slides, 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 for the appropriate school 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.**
- **The number entered will likely equal total expenditures reported in the division’s annual school report unless there was a reporting error or there were non-K-12 expenditures included**
- **Exclude all non-K-12 expenditures**

# Entering Expenditure Data

- **Line 2 – Enter the total capital outlay and debt services expenditures relating to the education of 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.**
  - **This amount is subtracted from the total expenditures entered on line 1 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).**

# Entering Expenditure Data

- **Line 4 – Enter the amount spent for elementary school students or secondary school students from each of the following funding streams during the applicable 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:**
  - **Line 4a – Funds spent from IDEA, Part B allocation for elementary and secondary school students should be entered in line 4.a. *Note: If Line 1 includes pre-school, include pre-school; otherwise, exclude pre-school funds.***
  - **Line 4b – Funds spent from ESEA, Title I, Part A allocation for elementary and secondary school students should be entered in line 4.b. *Note: If Line 1 includes pre-school, include pre-school; otherwise, exclude pre-school funds.***
  - **Line 4c – Funds spent from ESEA, Title III, Part A & B allocation for elementary and secondary school students should be entered in line 4.c.**

# Entering Expenditure Data

- **Line 4 – Continued**
  - **Line 4d – Funds spent from state or local funds for children with disabilities for elementary and secondary school students should be entered in line 4.d. Total should match the expenditures reported in the IDEA MOE application for the reporting year. (The applicable year’s IDEA-MOE total amount previously reported by the division is automatically reflected in parenthesis when the collection window is open).**
  - **Line 4e – 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 4.e. *Note: This 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.***

# Entering Expenditure Data

- **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.**

# Entering Expenditure Data

- **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 or Designee. 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 enrolled in the school division during the applicable year.**

# Entering Expenditure Data

- **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).**
- **Once all data have been entered and verified for accuracy, the user can select the “Submit to DOE” or “Save” for submission later.**
- **Edits or revisions cannot be made once the LEA has submitted the data. The school division will have to contact the VDOE to reopen the collection window.**

# Important Reminders

- **Ensure procurement mechanisms conform to Federal and State laws and standards**
- **LEAs must document time & effort in accordance with OMB Circular A-87 for employees funded from federal grant sources**
- **LEAs must maintain financial & programmatic records as required by Federal & State law.**
- **General Rule – Sole Use of property purchased with Part B funds.**
- **LEAs must maintain a physical inventory of property purchased with Part B funds (Ipads, computers, etc.,).**

# Submission??

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 IDEAMOEO 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)	24,179,184.85	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

Click "Submit to DOE" when ready to submit.

Click "Save" button before submitting and to submit to submit later.

# View Verification Report Section

The screenshot displays a web application interface with a dark blue header containing the breadcrumb 'SWS Menu >> Speced-Excess Home >> Worksheet'. A vertical navigation menu on the left is highlighted in dark blue. The main content area features a 'Submit to DOE' button at the top right, a green checkmark message 'Data submitted to DOE for 2013.', a 'Submit to DOE' button, and a 'View Verification Report' button. A red arrow points to the 'View Verification Report' button. A 'Logout' link is visible in the top right. A right-hand sidebar contains a 'Worksheet' menu, a 'Reports' menu, and a 'TEST' section with a large empty box below it. A 'Start of Page' link is at the bottom left of the main content area.

# Accessing Reports Section Later

The screenshot displays the Virginia Department of Education website interface. At the top, there is a search bar with the text "Search Virginia.gov" and a "GO" button. Below the search bar is the Virginia Department of Education logo and the text "VIRGINIA DEPARTMENT OF EDUCATION". A breadcrumb trail reads "SWS Menu >> Speced-Excess Home >> Reports".

The main content area features a large blue bar with the text "Speced-Excess Reports" and a "Logout" link. Below this bar is a link for "Excess Cost Verification Report - Single division worksheet data" and a "Start of Page" link.

On the right side, there is a vertical sidebar with a "Worksheet" tab and a "Reports" link. A red arrow points to the "Reports" link in the sidebar.

# Select Year to Generate Report

The screenshot shows the 'Excess Cost Verification Report' page on the Virginia Department of Education website. The page includes a breadcrumb trail: 'Home > Reports > Excess Cost Verification Report'. The main content area is titled 'Excess Cost Verification Report' and contains the following elements:

- A 'View Report' button.
- A 'School Year' dropdown menu currently set to '2013-2014'.
- A 'Report Format' dropdown menu with options: '---Select---', '2012-2013', and '2013-2014'.

Two red callout boxes provide instructions:

- A box on the left says: "Click button to view & print verification report." with an arrow pointing to the 'View Report' button.
- A box on the right says: "Click the drop down menu to select school year (i.e., 2013-2014)." with an arrow pointing to the 'School Year' dropdown menu.

Below the main content area, there is a 'Start of Page' section.

# Verification Report – Page 1

**Virginia Department of Education  
2013 - 2014 Special Education Excess Cost (Based-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 providing special education and related services to children with disabilities. The computation below is [REDACTED] County Public Schools Excess Cost Calculation for FY 2013 - 2014.

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)	213,000,000.00	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 students from each of the following funding sources 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	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	113,000.00
	d. State and local funds for children with disabilities (total should agree with amount reported in IDEAMOE Application): \$61,330,717.00	38,637,445.00	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	52,317,445.00	28,428,372.00
6	Total expenditures less capital outlay, debt services, and other deductions (Step 2 less Step 5)	117,762,555.00	73,571,728.00
7	Average number of students enrolled in the LEA during the preceding year (including students with disabilities)	30,573	18,743
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.	3,852.5024	3,924.8721
9	Number of students with disabilities in the LEA	2,413	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	9,474,641.23

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# Verification Report – Page 2

Virginia Department of Education  
2013 - 2014 Special Education Excess Cost (Spec.Ed.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 D 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](mailto:tracie.coleman@doe.virginia.gov) or at 804-225-2704. Or Emily Boothe at [Emily.Boothe@doe.virginia.gov](mailto:Emily.Boothe@doe.virginia.gov) or at 804-225-2704. Please fax this verification report to 804-371-8796.

\_\_\_\_\_  
Superintendent's Signature

\_\_\_\_\_  
Date

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Superintendent's  
or designee's  
signature.

Date the report  
is signed.

Fax to 804-371-8796

# Reminders

- **Excess Costs Reported for actual expenditures during fiscal year ending **June 30, 2014****
- **Excess Costs Requirement **MUST** be met to receive funding for the 2015-2016 school year**
- **Collection Window closes **May 16, 2015****
- **Divisions not reporting will delay funding**
- **Requests to Re-open the Collection Window **MUST** be made by Superintendent or Designee**

# Contact Information

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