

Excess Costs: An Overview

**FY24 Director's Webinar
Division for Special Education
Services and Supports**

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Learning Targets



Definition of Excess Cost



Review Excess Cost Requirement & Process



Timeline for Completion

IDEA Funds

34 CFR §300.202

IDEA Part B funds must be used only to pay the excess costs of providing special education and related services for children with disabilities.

Must be used to supplement state, local and other Federal funds and not to supplant those funds

Excess Cost Definition

Excess costs are those costs for the education of an elementary or secondary school student with a disability that is more than the average annual per pupil expenditure (APPE) in an LEA.

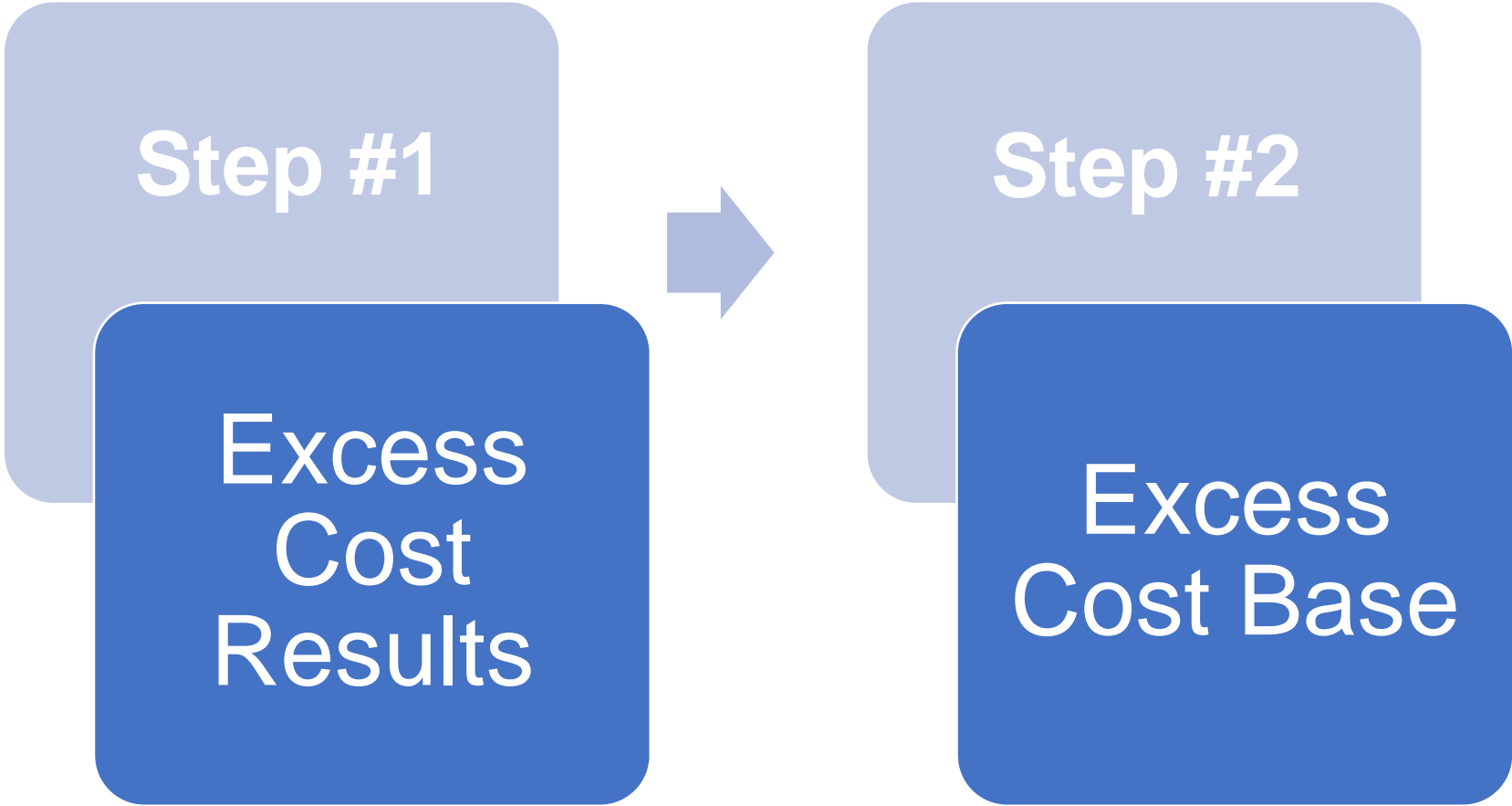
An LEA must spend at least APPE on the education of a child with a disability before funds under IDEA, Part B are used to pay the excess costs of providing special education and related services.

Excess Cost Calculation

- Each LEA must complete the Excess Cost Calculation in the Consolidated Application (Con App), Special Ed Excess Cost portal, annually.
- Each LEA must spend the minimum average amount per student by the end of the fiscal year to meet compliance. Failure to meet excess cost requirements could result in the State recovering funds from the LEA.
- This is one way the Georgia Department of Education (GaDOE) monitors for supplanting of IDEA funds.

Excess Cost Calculation

Two-Step Process



Excess Cost Results Versus Base

Excess Cost Results	Excess Cost Base
Calculated after expenditures have been processed	Completed after the Excess Cost Results is approved by GaDOE Special Education Budget unit
Calculation shows the LEA expended the minimum average amount separately for elementary children with disabilities and for secondary children with disabilities before IDEA funds were used.	Calculation shows the LEA projects to expend the minimum average amount separately for elementary children with disabilities and for secondary children with disabilities before IDEA funds are used.

Note: The office of Special Education Programs (OSEP) has clarified that, if the non-IDEA funds are expended by the end of the fiscal year, IDEA funds may be expended concurrently. Education

Excess Cost Calculation Overview (cont.)

- Once the Excess Cost Results are approved by GaDOE, the LEA completes and submits the Excess Cost Base.
- The Excess Cost Base provides the LEA with a projected calculation to determine if the Excess Cost requirement will be met at the end of the current fiscal year.

Excess Cost Navigation

The screenshot shows the MyGaDOE website interface. At the top, there is a search bar for districts and a navigation menu with letters A through Z. The main header includes the Georgia Department of Education logo, a message notification for 9284 new messages, and links to the Help Desk Portal and Online Documentation.

On the left side, there are two main navigation sections:

- Site Navigation:** Home, Logout
- Exceptional Students:** SLDS Support, Consolidated Application, Data Collection, View Documents, GAORS, Invoice Application, GDOE User Admin, Monitoring, Message Center, Grants Application, EOPA Reports, COPS Planning

The central area features a 'Surveys' widget with a table showing counts for New (0), Saved (0), Submitted (10), and Approved (10) surveys, along with a 'Reports' column. Below this is a 'More' link.

To the right, there are three 'My Favorites' widgets:

- My Favorites:** Online Web Resources, More
- Preschool Assessment:** Manage Entrance/Exit data, Administration, GTID Search
- Focused Monitoring:** 2010 records (Manage)

A secondary navigation menu is visible, listing categories like Administration, Title Programs, Special Education Programs, CTAE Programs, Reports, Manage Public Schools, and Online Help. Under 'Special Education Programs', a sub-menu is open, and the 'Excess Cost' link is highlighted with a red box and a red arrow pointing to it.

Excess Cost Form Selection

Special Education Excess Cost Expenditures

Fiscal Year: 2023 ▼ District Name: Select District ▼

Excess Cost Result Excess Cost Base

School District Calculations Audit Trail

Note:

- The finance person generally completes the financial portion of the calculation.
- The special education director generally provides the enrollment information.

Excess Cost Result Tab

Special Education Excess Cost Expenditures

Fiscal Year:

2023 ▼

District Name:

Select District ▼

Excess Cost Result

Excess Cost Base

School

District

Calculations

Audit Trail

Excess Cost Result Tab

- School
- District
- Calculations
- Audit Trail

Sub-tabs

Excess Cost Base Tab

Special Education Excess Cost Expenditures

Fiscal Year:

2023 ▼

District Name:

Select District ▼

Excess Cost Result

Excess Cost Base

Calculations

Audit Trail

Excess Cost Base Tab

- Calculations
- Audit Trail

Sub-tabs

Submission Process

Order of Signoff

1. Coordinator
2. Superintendent
3. Program Manager

Audit Trail				
Audit Trail				
Old Status	New Status	Comments	Changed By	Changed Date

Note:

- All should receive automated email notifications from the portal.
- The Audit Trail provides status information and comments.

Excess Cost Calculation Submission Deadline



January
31st

Resources

Budget, Grants and Consolidated Application

FY 2024 Allocations

- FY 2024 Initial Allocations
- FY 2023 Final Allocations
- FY 2023 Initial Allocations
- Indirect Costs Calculator
- Budget Pages
- IDEA Allowable Expenditures

FY 2024 Consolidated Application

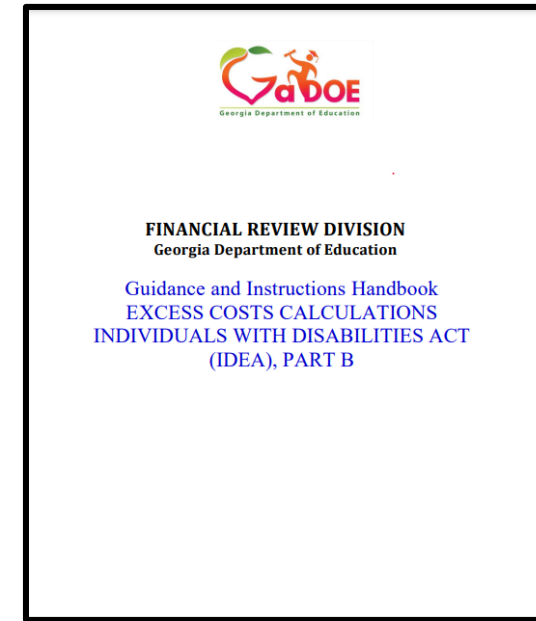
- IDEA Budget Submission Checklist
- Forms

Maintenance of Effort

- FY24 MOE Eligibility Worksheet
- Exceptions to MOE Compliance Requirement Form
- MOE Adjustment Form
- FY24 New Charter MOE Requirement Form

LEA Excess Cost Calculation

- Excess Cost Excel Template
- IDEA Excess Cost Handbook



IDEA Excess Cost Handbook

EXHIBITS 5A - 5E	
5A - Total District, State and Local Expenditures	5B - District, State and Local Expenditures
5C - District, State and Local Expenditures	5D - District, State and Local Expenditures
5E - District, State and Local Expenditures	5F - District, State and Local Expenditures

Excess Cost Excel Template

Resources available on the [Budget, Grants and Consolidated Application webpage](#).



**Join us at SELDA on
December 7, 2023, for
a deeper dive into
Excess Costs**



Contact Us *We're Here to Help!*

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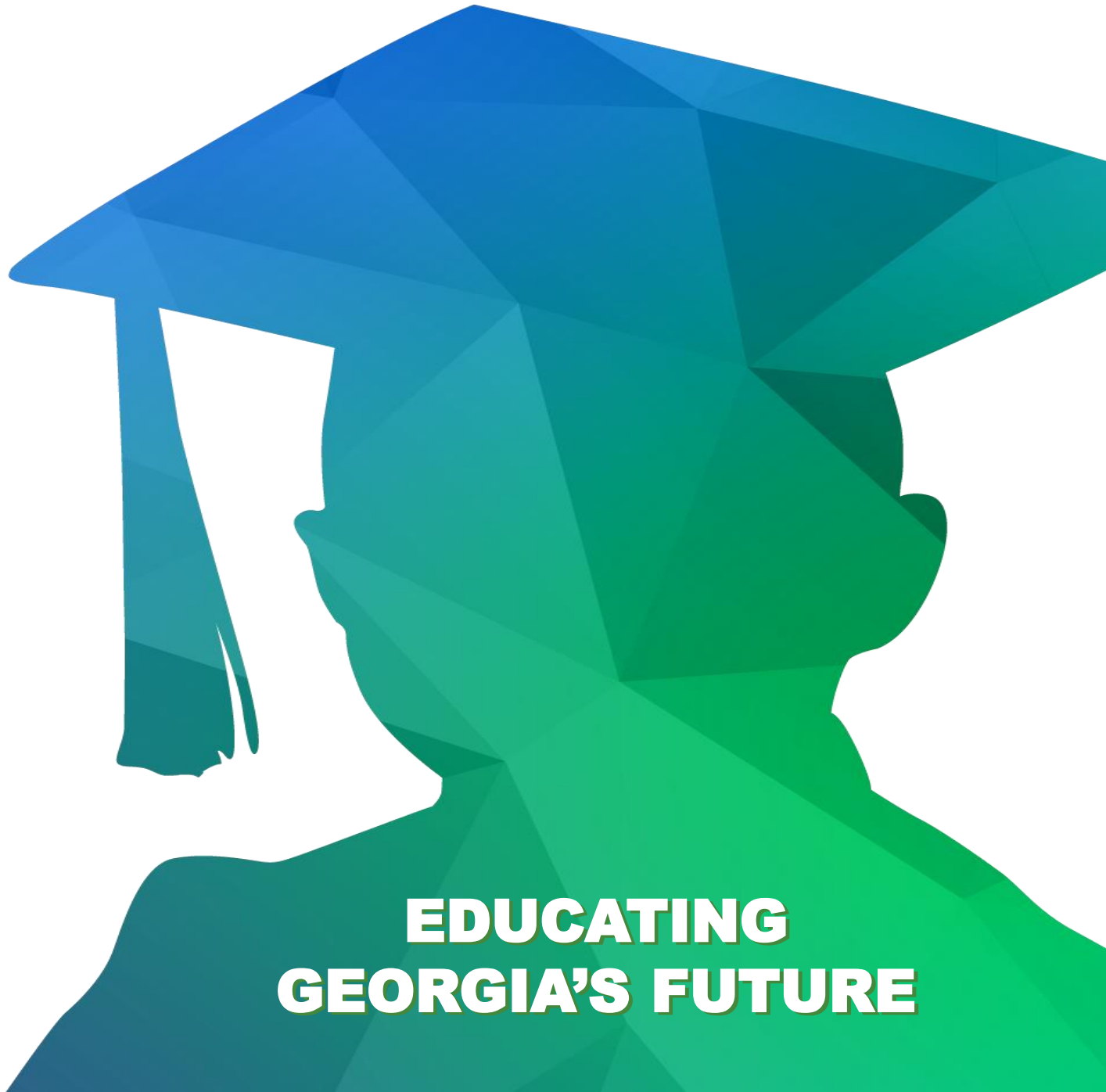
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