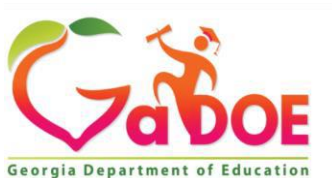


FINANCIAL REVIEW DIVISION
Georgia Department of Education

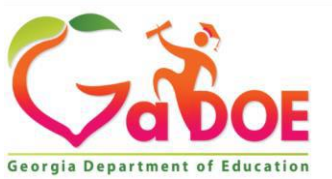
Guidance and Instructions Handbook
EXCESS COSTS CALCULATIONS
INDIVIDUALS WITH DISABILITIES ACT
(IDEA), PART B



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

TABLE OF CONTENTS

Introduction	3
Excess Cost Definition	4
Purpose	4
Excess Costs - Questions and Answers:	
1. Why is the Excess Cost Calculation Important?.....	5
2. Are Excess Costs the same as Maintenance of Effort (MOE)?	5
3. Does every district and independent state charter school have to do this calculation?.....	5
4. Does the Excess Cost Calculation get submitted to the Georgia Department of Education?	6
5. Will auditors want to see the supporting documentation for the amounts identified in the calculations?	6
6. What determines if a district has met or not met the compliant requirement?.....	6
7. Since the excess cost must be calculated separately for grades PK-8 and grades 9-12, grades 9-12, how are combined grades (for example grades 5-12) reported?.....	6
Documents Needed for the Excess Cost Calculation	7
Tips and Recommendations for Submission of Excess Cost on the GaDOE Portal	8
Resources For Completing The Excess Cost Calculation	9
LET'S GET STARTED	10
Excess Cost Navigation, MyGADOE Portal.....	11-12
EXCESS COST RESULT Instructions.....	13-14
Instructions for Completing the “SCHOOL” Tab; Step 1 – Step 3	15-18
<input type="checkbox"/> Excess Cost Result > SCHOOL- Expenditure Descriptions & Explanations	19-22
<input type="checkbox"/> Instructions for Completing the “DISTRICT” Tab; Step 1 – Step 4	23-28
<input type="checkbox"/> Instructions for Completing the “CALCULATIONS” Tab; Step 1 – Step 5	29-35
EXCESS COST BASE	36
Excess Cost Base “CALCULATIONS” Tab; Step 1 – Step 3	37-41



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

INTRODUCTION:

Local Educational Agencies (LEAs), including school districts and state charter schools, must follow certain requirements when accepting federal funds. One of the federal requirements under the Individuals with Disabilities Education Act, Part B (IDEA) is the concept of **Excess Cost**. This handbook, prepared by the Financial Review Division at the Georgia Department of Education (GaDOE), provides the LEAs with detailed examples, instructions and Excel templates for use in the calculation and the formulation of the IDEA Excess Cost amounts.

The final calculations from the Excel spreadsheet templates or other preferred calculation method can be used to input the required Excess Cost information into the Consolidated Application (Con App) on the GaDOE portal. **The Excess Cost calculation submission due date is January 31 of each year.**

For special education federal compliance issues and questions, please contact:

Malissa Roberts

Budgets and Grants Program Manager

Division for Special Education Services and Supports

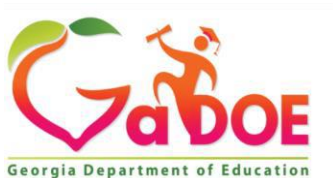
Georgia Department of Education

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IDEA Excess Cost Calculations Guidance and Instructions

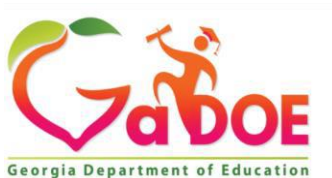
EXCESS COST DEFINITION:

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 pupil expenditure (APPE) in a local educational agency (LEA). An LEA must spend at least the average annual per pupil expenditure 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. The Excess Cost calculation demonstrates that the LEA is not using federal funds in place of local and state funds for the core educational program regarding students with disabilities. In other words, the LEA must be able to demonstrate that it expended the total APPE for the education of children with disabilities during that fiscal year, in addition to the Part B funds received.

PURPOSE:

Title 34 of the Code of Federal Regulations (CFR) 300.202 explains the excess costs requirement. It allows districts to use federal IDEA funds for the excess cost of educating students with disabilities. However, **LEAs may not use federal IDEA, Part B funds to pay all the costs of educating students with disabilities.** IDEA-B must be used to supplement state and local and other federal funds and not to supplant them (34 CFR 300.202(a)(3)).

To ensure LEAs comply with the excess costs requirement, Title 34 CFR 300.16 requires sub-recipients of IDEA, Part B funds to demonstrate that the agency is spending at least a minimum average amount on the education of elementary school or secondary school students with disabilities before it uses IDEA-B funds on the excess cost of providing special education services.



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

EXCESS COSTS – QUESTIONS and ANSWERS:

1. **Why is the Excess Cost Calculation Important?**

The excess cost requirement prevents the use of IDEA-B funds to pay for the entire cost of providing services to students with disabilities.

Ensures students with disabilities receive general education support to which all students are entitled.

Ensures federal IDEA-B funds are used to supplement general education support.

In a nutshell...What does the excess cost requirement mean for LEAs?

- Each LEA must annually calculate its excess cost threshold separately for elementary and secondary schools.
- The excess cost calculation should indicate that the LEA is using the IDEA funds only for defraying excess costs of special education and related services for eligible children with disabilities (the supplement not supplant provision is being met).
- Each LEA must input the excess cost data on the Con App on the GaDOE portal for elementary and secondary schools.
- 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 requirement could result in the State recovering funds from the LEA.

2. **Are Excess Costs the same as Maintenance of Effort (MOE)?**

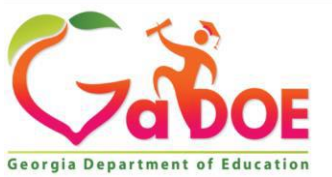
No. The excess cost calculation and the MOE provisions are separate IDEA requirements.

Excess cost requires that an LEA must spend at least as much on the education of students with disabilities as it spends on students without disabilities before spending IDEA-B funds (student-to-student comparison). IDEA funds can only be used if the LEA is meeting the standard. The calculation must be done separately for elementary school students and for secondary school students. The excess cost calculation considers both general and special education for a student with a disability.

MOE requires that LEAs spend at least as much of local or state/local funds on the education of students with disabilities as they did in the last year met (year-to-year comparison). The LEA must maintain effort using state and local funds in at least one of four methods every year.

3. **Does every district and independent state charter school have to do this calculation?**

Yes. The federal IDEA Act requires all sub-recipients of Part B entitlement funds complete the excess cost calculation annually.



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

EXCESS COSTS – QUESTIONS and ANSWERS, *continued*:

4. Does the Excess Cost Calculation get submitted to the Georgia Department of Education?

Yes. Each LEA must input the excess cost data on the Con App on the GaDOE portal separately forelementary and secondary schools.

5. Will auditors want to see the supporting documentation for the amounts identified in the calculations?

Yes. There is a possibility that the auditors and/or monitoring team from GaDOE will ask for the supporting documentation to verify and support the Excess Cost calculation. The calculations should be maintained by each district for monitoring and auditing purposes.

6. What determines if a district has met or not met the compliant requirement?

The LEA meets the excess cost requirement if at least a minimum average amount is spent for the education of students with disabilities before spending IDEA, Part B funds. For practical purposes, the LEA may spend IDEA-B funds at the same time it spends state, local, and other federal funds to educate students with disabilities. However, the LEA must spend the minimum average amount per student by the end of the fiscal year to meet compliance. Once the final calculations are completed:

A positive amount or a zero means the district met the IDEA excess cost threshold.

A negative amount means the district did not meet the IDEA excess cost threshold and may be subject to repayment of the federal funds.

7. Since the excess cost must be calculated separately for grades PK-8 and grades 9-12, how are combined grades (for example grades 5-12) reported?

For buildings or LEAs that have combined grade levels, the ‘Combined Unallotted’ column on the portal can be used for all expenditures that cannot be easily identified by grade level. For example, programs serving grades levels 5-12 (i.e., Remedial Education and Special Education) will have to be prorated between the two grade levels.

‘Excess Cost Result > School > Combined Unallotted’

Excess Cost Result		Excess Cost Base				
School	District	Calculations	Audit Trail			
Excess Cost Results - School Level Expenditures FY 2019						
Part A - Total Federal, State and Local Expenditures						
Description	Elementary (PK-8)	Secondary (9-12)	Combined Program Specific (PK-8)	Combined Program Specific (9-12)	Combined UnAlloted	

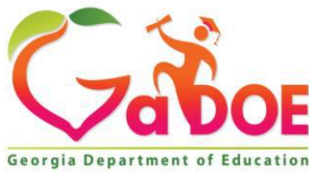
PLEASE NOTE: An LEA must separate school level expenditures to every extent possible for combined grade levels programs.



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Documents Needed to Complete the Excess Cost Calculation

1. DE046 Financial Analysis Report – Actual. *(The majority of the IDEA excess cost calculation is based on the data transmitted on the DE046 actual report.)*
2. FTE reports:
 - FT002 – Student Enrollment by Grade Level
 - FT017 – Special Education Child Count
3. School-Level State and Local Amounts Expended for Special Education
4. Other State and Local Expenditures Expended for Special Education

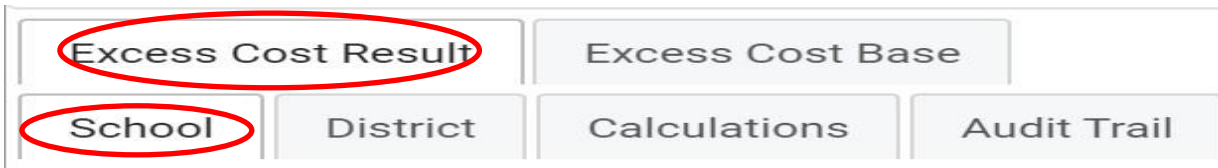



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Tips and Recommendations for Submission of Excess Cost on the GaDOE Portal

1. Use Google Chrome . This browser works better with the Excess Cost portal application.


2. Enter 'School' tab **first** under 'Excess Cost Result'. The school level expenditures drive the district level expenditures under the 'District' tab.



3.  Ensure **all** cells have data. Input zeros (0) if no data is applicable. The calculations and auto-populate fields will not run with blank fields.

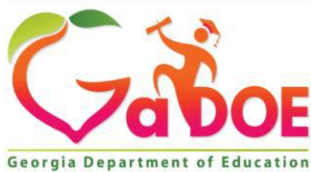
4. Make sure to enter the student enrollment counts on the school tab under Elementary, Secondary, and both Combined tabs.

5.  The portal times out every 15 minutes, so save often.

6.  tools and resources available for calculating excess cost.

7. The students with disabilities count is on the FTE report **FT017**.

8. **NOTE:** In this handbook, some of the Excess Cost screenshots from the MyGaDOE portal display a previous fiscal year. These screenshots are for examples only. Please select the applicable fiscal year for the calculations.



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

Resources for Completing the Excess Cost Calculation:

The *Financial Review Division*, and the *Division for Special Education Services and Supports* provide several resources to assist Local Units of Administration (LUA) with the calculation and submission of the Excess Cost report. Below are the resources and tools available for the calculations:

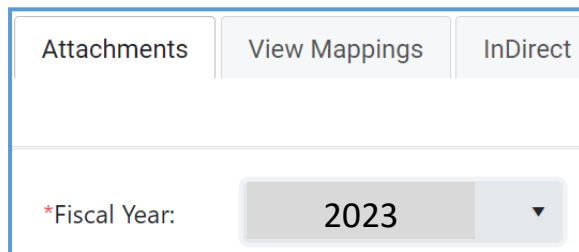
1. **Excess Cost Template** (*Excel version of the MYGADOE portal for tabulation purposes if desired*). Emailed to districts from Amy Rowell and included on GaDOE Special Education Services website.
2. **Excess Cost Handbook** (*This handbook provides detailed step-by-step instructions on the completion process*).
3. **Excess Cost Data File by District** (*FY 2023 DE046 Expenditure Data in total, and by funds needed for the calculation*). The data files can be accessed from the MyGaDOE portal.

The steps to access the Excess Cost Excel data files are also listed below.

- **STEP 1** – Log on to the GaDOE portal.
- **STEP 2** – Select: *Financial Review Application > Financial Review*

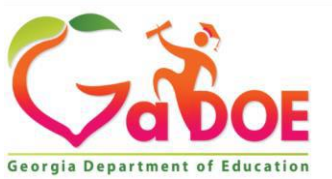


- **STEP 3** – Under ‘Attachments’ tab, select the year (2023)



- **STEP 4** – Under ‘Attachments Name’, select the Excel spreadsheet:
X XX - LEA Name – Excess Cost FY 2023

The Excess Cost Excel data files are an extraction from the DE046 Actual Financials that were submitted for FY 2022. This data file will assist the LEAs to more readily input the entries required for the various categories on the excess cost portal in the MyGaDOE portal.



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

LET'S GET STARTED!

The following pages outline the step-by-step process to complete the Excess Cost report on the GaDOE portal. The Excel templates, mentioned on the previous page that are provided by the Financial Review Division at GaDOE, can be used to fully calculate the Excess Cost reports prior to inputting the data on the portal. However, **the MyGaDOE portal submission is the official document required.**

The Excess Cost calculation is a **two-step process**: the **EXCESS COST RESULT** and **EXCESS COST BASE**. The expenditure data for the two tabs must be submitted and approved **separately**.

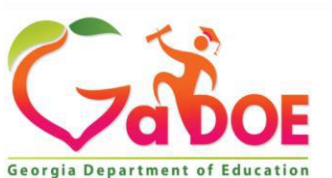
There are four tabs under **EXCESS COST RESULT**:

- **School**
- **District**
- **Calculations**
- **Audit Trail**

There is one tab under **EXCESS COST BASE**:

- **Calculations**

The submission due date for both reports is on or before **January 31st of each year.**



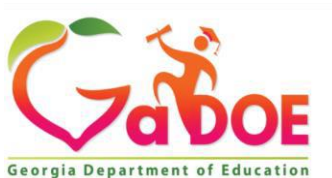
Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

EXCESS COST NAVIGATION - MyGADOE Portal

The Excess Cost calculation is on the Consolidated Application (Con App) and is accessed through MyGaDOE portal located at <https://portal.doe.k12.ga.us/Login.aspx>. Once logged-in, select:

‘Consolidated Application’ > ‘Special Education Programs’ > ‘Special Ed Excess Cost’

The screenshot shows the MyGaDOE portal interface. At the top left is the GaDOE logo. To its right is a search bar labeled 'Search Districts' with filters for '0-9', 'A', and 'B'. Below the logo is a notification bar: 'You have (186) new messages.' On the left side, there is a 'Site Navigation' menu with 'Home' and 'Logout' options, and a 'Financial Review' menu. The 'Financial Review' menu is expanded, showing a list of options: 'Consolidated Application', 'Data Collection', 'View Documents', 'Facility and School Registry', 'Finance Applications', 'Message Center', 'Grants Application', 'Security Administration', 'EOPA Reports', 'Financial Review Application', 'CLIP State Administration', and 'Professional Learning Opportunities (PLO)'. The 'Consolidated Application' option is circled in red. A red arrow points from this circle to the 'Special Education Programs' option in the 'Surveys' section. The 'Surveys' section has a sub-menu with 'Administration', 'Title Programs', 'Special Education Programs', 'CTAE Programs', 'Reports', 'Manage Public Schools', and 'Online Help'. The 'Special Education Programs' option is also highlighted with a red arrow. A sub-menu for 'Special Education Programs' is open, showing 'Special Education', 'Special Ed Excess Cost', and 'Special Ed MOE'. The 'Special Ed Excess Cost' option is highlighted in blue.



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

EXCESS COST NAVIGATION - MyGADOE Portal

There are two (2) main headings on the Special Education Excess Cost calculation portal:

	Districts will input the <u>'RESULT'</u> tab before the <u>'BASE'</u> .
	Minimal input is required on the <u>'BASE'</u> tab. Only the <u>'Calculations'</u> tab needs to be completed.

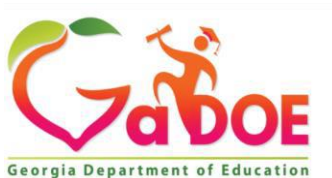
Special Education Excess Cost Expenditures

Fiscal Year: ▼

Select the previous fiscal year (i.e., if the current fiscal year is FY 2024, select FY 2023), etc.

Excess Cost Result **Excess Cost Base**

School District Calculations Audit Trail



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Instructions for Completing **EXCESS COST RESULT**

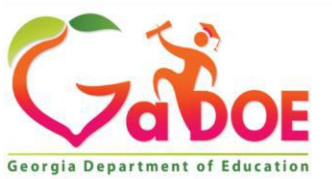
Special Education Excess Cost Expenditures

Fiscal Year: 2023 ▼

NOTE: The **RESULT** tab must be entered and submitted by the LEA, and signed-off by the *Division of Special Education Services* at GADOE **before** the BASE Calculation will populate.

Excess Cost Result

School District Calculations Audit Trail



Financial Review Division

IDEA Excess Cost Calculations Guidance and Instructions

Excess Cost RESULT Tab Explanations

1. **School** – (*INPUT 'SCHOOL' DATA FIRST BEFORE THE 'DISTRICT' TAB*). Expenditure input is required for grade levels PK-8 & 9-12 separately for various funds and programs.
2. **District** - District-wide expenditures are those that are incurred for a common purpose and not readily assignable to the elementary or secondary levels.
3. **Calculations** – Below are the only entries required under the *Calculations* tab; all the other calculations are populated from the **School** and **District** tabs:
 - School Year 2022 - 2023 Total School Level Student Enrollment (FT002)
 - School Year 2022 - 2023 IDEA FTE School Level Students with Disabilities Count (FT017)
 - School-Level State and Local Amount Expended for Special Education
 - Other State and Local Expenditures Expended for Special Education
4. **Audit Trail** – No input required. The Audit Trail tracks submittals, showing the date, time and person who submits.

NOTE: The detailed explanations of the expenditures required on the Excess Cost Result tabs are on pages 19-22.



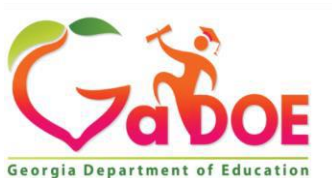
Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

I. EXCESS COST RESULT → SCHOOL

The first section to complete under Excess Cost Result is the **SCHOOL** tab.

Once signed-on to the portal:

- Select the previous fiscal year (**i.e., if the current fiscal year is FY 2024, select FY 2023**)
- Select '**Excess Cost Result**'
- Select '**School**'



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

I. EXCESS COST RESULT → SCHOOL

The three (3) sections below are under the **Excess Cost Result > School:**

- I. Part A-Total Federal, State and Local Expenditures**
- II. School Level Expenditures by Funding Type**
- III. School Level Expenditures Combined – Unallotted Total Prorated by Category**

STEP 1 - Part A – Total Federal, State and Local Expenditures

Enter the expenditure data in the columns below for **‘Elementary (PK-8)’**, **‘Secondary (9-12)’**, **‘Combined Program Specific (PK-8)’**, **‘Combined Program Specific (9-12)’**, and **‘Combined Unallotted’** in *Part A – Total Federal, State and Local Expenditures*.

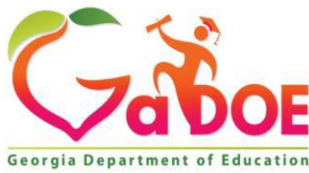
NOTE: It is recommended to utilize the *‘Excess Cost Excel Data Files’*, provided for each LEA in the MyGaDOE portal under ‘Attachments’, to assist in the completion of the expenditure input requirements for the Excess Cost submission. See page 10 in this handbook for the ‘Attachments’ access instructions.

Part A - Total Federal, State and Local Expenditures					
Description	Elementary (PK-8)	Secondary (9-12)	Combined Program Specific (PK-8)	Combined Program Specific (9-12)	Combined UnAllotted
Total School Level Expenditures*					

**All function codes except capital outlay (4000); other financing uses (5000); and debt service (5100). All Object Codes, except capital outlay (710, 713, 720, 730, 732, 733, 734, 735, 750) and interfund transfer to local charter schools (594).*

INPUT

The detailed explanations of the expenditures required for the ***‘Excess Cost Result > School’*** tab are found on pages 19-22 in this handbook.



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

I. EXCESS COST RESULT SCHOOL

STEP 2 - School Level Expenditures by Funding Type

Enter the expenditure data in the columns below for **‘Elementary (PK-8)’**, **‘Secondary (9-12)’**, **‘Combined Program Specific (PK-8)’**, **‘Combined Program Specific (9-12)’**, and **‘Combined Unallotted’** in *School Level Expenditures by Funding Type*.

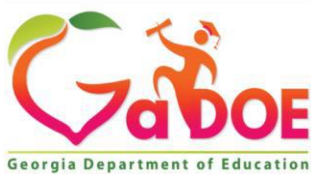
Description	Elementary (PK-8)	Secondary (9-12)	Combined Program Specific (PK-8)	Combined Program Specific (9-12)	Combined UnAllotted
Funds Expended for IDEA, Part B (CFDA 84.027, 84.173) (Fund 404, Program Codes 1831,2820, 2824, 2826, 2829, 2831) * 2838, 2839 Additions beginning FY 2022					
Funds expended for ESEA, Title I, Part A (CFDA 84.010) (Fund 402, Program Codes 1730, 1731, 1732, 1733, 1744, 1745, 1749, 1750, 1751, 1754, 1770, 1775)*					
Funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B (Fund 460, Program Codes 1828, 1816)*					
Funds expended for children with disabilities from State and local funds (Funds 100 and 599, Program Codes 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063, 2081, 2310, 2620, 2810)*					
Expenditures from State and local funds for programs under ESEA, Title I, Part A Not readily available information - state and local expenditures not maintained separately for this program*					
Expenditures From State and local funds for programs under ESEA, Title III, Parts A and B* (Funds 100 and 599, Program Codes 1351, 1353)*					
Number of schools located in the School District					
Number of Students per Level					
Percentage of Students by Level Automatically calculated					

INPUT EXPENDITURES

NOTE: INPUT “Number of Students per level” for **Combined Program Specific (PK8 & 9-12)** expenditures; **an entry is required in these cells.**



NOTE: The *‘Excess Cost Excel Data Files’*, under ‘Attachments’, can be used to assist in the completion of this section.



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

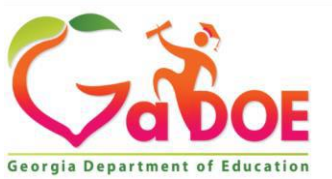
I. EXCESS COST RESULT SCHOOL

STEP 3 - School Level Expenditures Combined-Unallotted Total Prorated by Category

The ‘*School Level Expenditures Combined-Unallotted Total Prorated by Category*’ is automatically populated from the data entered in the ‘*Combined Unallotted*’ columns from ‘**Part A – Total Federal, State and Local Expenditures**’, and ‘**School Level Expenditures by Funding Type**’.

School Level Expenditures Combined-Unallotted Total Prorated by Category		
Description	Combined-Unallotted Allotted (PK-8)	Combined-Unallotted Allotted (9-12)
Funds expended for IDEA, Part B (CFDA 84.027, 84.173)		
Funds expended for ESEA, Title I, Part A (CFDA 84.010)		
Funds expended for ESEA, Title III, Part A (CFDA 84.365) and B		
Funds expended for children with disabilities from State and local funds		
Expenditures From State and local funds for programs under ESEA, Title III, Parts A and B* (Funds 100 and 599, Program Codes 1351, 1353)*		
Total School Level Expenditures		

NO INPUT REQUIRED
This section is automatically prorated and populated from the ‘**Combined Unallotted**’ columns from ‘**Part A – Total Federal, State and Local Expenditures**’, and ‘**School Level Expenditures by Funding Type**’.



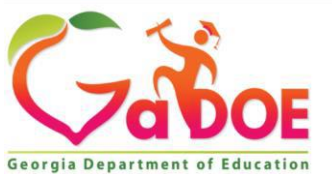
Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Instructions for Completing
EXCESS COST > RESULT > SCHOOL

Expenditure Descriptions and Explanations

The following three (3) pages provide descriptions of the types of expenditures to be entered in the tabs for:

Excess Cost Result > School



Financial Review Division **IDEA Excess Cost Calculations Guidance and Instructions**

Descriptions: **EXCESS COST RESULT**  **SCHOOL**

Part A – Total Federal, State and Local Expenditures

These sections can be populated directly, from the Excel templates in the MyGaDOE portal, provided by the Financial Review Division or from other queries and calculations preferred by the LEA. Federal regulations require districts with both elementary and secondary students to separate those expenditures.

ELEMENTARY (PK-8) AND SECONDARY (9-12)

- The school/facility code will be used to determine classification of schools, programs, centers, etc., between Elementary (PK-8) and Secondary (9-12).
- Schools or programs serving students grades PK-8 will be classified as Elementary and schools or programs serving students grades 9-12 will be classified as Secondary.
- Schools, centers, or programs serving students in combined grades (for example 5-12) should be allocated by program codes first, when possible. For expenditures with program codes which cannot be allocated by grade level as either Elementary or Secondary level (for example, Remedial Education, Special Education) must be prorated between the two levels.
- Note the Function and Object Codes exclusions mentioned on the previous page (Object 594, Function 4000, 5000, etc.)

Elementary (PK-8) - Enter expenditures for all grades PK-8 in the ‘**Elementary PK-8**’ column for all schools/programs/centers for the program codes which are always elementary in nature for the school district. For example, Kindergarten (1011) would always be elementary. Starting with the expenditure functions and then totals for Capital Outlay and Debt Service. Include all expense object codes, except capital outlay (710, 715, 720, 730, 732, 734, 735, and 750). Capital Outlay expense objects will be totaled separately.

The following Program Codes are always Elementary Level (PK-8): 1011, 1013, 1021, 1023, 1031, 1033, 1051, 1053, 1061, 1063, 1071, 1073, 1081, 1083, 1091, 1093, 1540, 1542, 1544, 1545, 1570, 1572, 1590, 2620, 2820, 3510, 3560, 4225, 4330, 4340, 4341, 4342, 6030, 6040, 7021, 7023, 7028, 7029, 7033, 7035, 7047

Secondary (9-12) - Enter expenditures for all grades 9-12 grades in the ‘**Secondary 9-12**’ column for all schools/programs/centers for the program codes which are always secondary in nature for your school district. For example, High School (1041) would always be secondary. Starting with the expenditure functions and then totals for Capital Outlay and Debt Service. Include all expense object codes, except capital outlay (710, 715, 720, 730, 732, 734, 735, and 750). Capital Outlay expense objects will be totaled separately.



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

Descriptions: **EXCESS COST RESULT** → **SCHOOL**

Part A – Total Federal, State and Local Expenditures (Continued)

The following Program Codes are always Secondary Level (9-12): 1041, 1043, 1580, 1862, 3011, 3013, 3019, 3037, 3042, 3120, 3121, 3123, 3130, 3140, 3160, 3212, 3213, 3214, 3215, 3217, 3218, 3219, 3314, 3315, 3316, 3317, 3319, 3320, 3321, 3322, 3323, 3461, 3462, 3463, 3471, 3480, 3512, 3520, 3521, 3522, 3523, 3524, 3526, 3528, 3529, 3532, 3533, 3534, 3540, 3550, 3551, 3552, 3553, 3554, 3555, 3556, 3558, 3562, 3570, 3990, 6056, 7044.

COMBINED PROGRAM SPECIFIC PK-8 AND THE COMBINED PROGRAM SPECIFIC 9-12

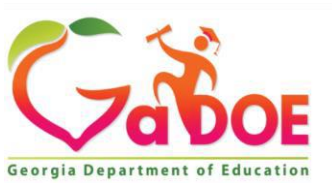
The **Combined Program Specific PK-8** and the **Combined Program Specific 9-12** expenditures are those for schools, programs and/or centers that serve students across elementary and secondary grade levels. Some expenditures can automatically be allocated or assigned as elementary or secondary (for example, Kindergarten [1011] is a grade specific code which should always be allocated/assigned as elementary level expenditures). However, expenditures for other QBE or program codes that cannot readily or automatically assigned as either elementary or secondary level expenditures should go in the Combined Program Specific columns.

To calculate expenditures that cannot be readily assigned based on the program codes (hint are not grade specific), such as Remedial Education [2211], Media Center [1310], the LEA will determine a total amount to be prorated and the total number of students (by grade levels - elementary [PK-8] and secondary [9- 12]). The percentage to be prorated will be based on the student count. Elementary students divided by total students at site or in program. Secondary students divided by total students at site or in program.

Please remember that the School District will need to be able to prorate combined grade expenditures between the Elementary and Secondary levels. The calculation will use the student count for the combined schools, centers, or programs as the basis for prorating these expenditures. Therefore, if the School District has a center or program serving students in combined grades and does not have readily available student counts by grade level for the center or program; then that specific program or center should be included in the District-wide expenditures for allocation purposes.

COMBINED UNALLOTTED

The **Combined Unallotted** expenditures are those for schools, programs and/or centers by functional category that serve grades that cross over between the Elementary (PK-8) and Secondary (9-12) grade spans (i.e., Blended schools with grade spans K-12, 6-12, etc.). Any costs that cannot be specifically identified as Elementary or Secondary should be added to this section. The programming in the MyGaDOEportal will allocate the expenditures based on the overall student enrollment.

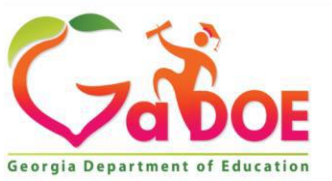


Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

Descriptions: EXCESS COST RESULT → SCHOOL

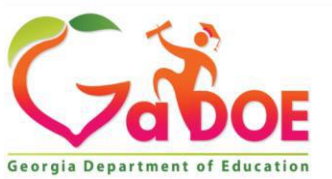
PLEASE NOTE: In the **Combined Unallotted** columns for sections *Part A – Total Federal, State and Local Expenditures and School Level Expenditures by Funding Type*, a district can choose to include all School Level Expenditures on this schedule and prorate all costs based on the enrollment of a school that spans more than one grade level. No separate entries for Elementary and Secondary will be needed for a combined school. It is up to the district to determine the level of detail needed to properly allocate the expenditures, however, the base cost will either have to be met or the district will be responsible for requesting an exception.

Part A - Total Federal, State and Local Expenditures					
Description	Elementary (PK-8)	Secondary (9-12)	Combined Program Specific (PK-8)	Combined Program Specific (9-12)	Combined UnAllotted
Total School Level Expenditures*					
*All function codes except capital outlay (4000); other financing uses (5000); and debt service (5100). All Object Codes, except capital outlay (710, 715, 720, 730, 732, 733, 734, 735, 750) and interfund transfer to local charter schools (594).					
School Level Expenditures by Funding Type					
Description	Elementary (PK-8)	Secondary (9-12)	Combined Program Specific (PK-8)	Combined Program Specific (9-12)	Combined UnAllotted
Funds Expended for IDEA, Part B (CFDA 84.027, 84.173) (Fund 404, Program Codes 1831, 2820, 2824, 2826, 2829, 2831) *					
2838, 2839 Additions beginning FY 2022					
Funds expended for ESEA, Title I, Part A (CFDA 84.010) (Fund 402, Program Codes 1730, 1731, 1732, 1733, 1744, 1745, 1749, 1750, 1751, 1754, 1770, 1775)*					



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Instructions for Completing
EXCESS COST > RESULT > DISTRICT



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

II. EXCESS COST RESULT → DISTRICT

Special Education Excess Cost Expenditures

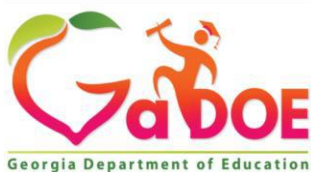
Fiscal Year: 2023 ▼

Excess Cost Result | Excess Cost Base

School | **District** | Calculations | Audit Trail

The second section to complete under Excess Cost Result is the “**DISTRICT**” Tab

- Select the ‘*Excess Cost Result*’ heading.
- Select the ‘*District*’.



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

II. EXCESS COST RESULT → DISTRICT

STEP 1 - District-Wide

Enter the expenditures for all funds on line '*Total District (Centralized) Expenditures*' per the District-Wide instructions below. Exclude the capital outlay object codes 710, 715, 720, 730, 732, 733, 734, 735, and 750 as indicated below in blue below on the portal.

The screenshot shows the 'Excess Cost Results- District Level Expenditures' for FY 2023. The 'District' tab is selected. A green box highlights the 'DISTRICT WIDE COST EXPLAINED IN THIS SECTION' area, which contains the following text:

District-wide expenditures are those that are incurred for a common purpose and not readily assignable to the elementary or secondary levels. For the most part, direct costs should be identified at the elementary or secondary level. To deal with costs that are truly district-wide and not school specific (such as superintendent expenditures), the LEA will determine a total amount and the workbook will distribute the district-wide costs to the elementary and secondary levels based on a percentage of cost.

Example - Elementary level expenditures equal \$150,000, secondary level expenditures equal \$125,000 for a total of \$275,000. District-wide expenditures equal \$50,000 of the district-wide expenditures, \$27,000 will be added to the elementary level (54%) and \$23,000 will be added to the secondary level (46%).

All funds except Fund 200 (Debt Service), Fund 3XX (Capital Projects funds), Fund 500 (Principal Accounts - Governmental Funds), Fund 510 (Adult Education), Fund 514 (Head Start), Fund 530 (GLRS), Fund 532 (GNETS), Fund 600 (School Food Service), Fund 700 (Trust and Agency Funds), Fund 705 (Principal Accounts - Activity Funds), Fund 720 (Nonexpendable Trust Funds), Fund 740 (Agency Funds), Fund 801 (Capital Assets - Governmental Funds), Fund 900 (General Long-Term Debt - Governmental Funds).

At the bottom, a table has a yellow highlighted cell for 'Total District (Centralized) Expenditures*' with an annotation: 'Enter the Total District (Centralized) Expenditures as per the instructions above.' A 'Print' button is visible in the top right corner.

Description	Amount
Total District (Centralized) Expenditures*	

*All function codes except capital outlay (4000); other financing uses (5000); and debt service (5100). All Object Codes, except capital outlay (710, 715, 720, 730, 732, 733, 734, 735, 750) and interfund transfer to local charter schools (594).



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

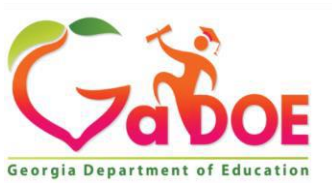
II. EXCESS COST RESULT → DISTRICT

STEP 2 - Description

‘Description’ – This section on the **District** tab, which is the proration of expenditures, is automatically calculated and populated from the “School” Tab, **‘Part A Total Federal, State and Local Expenditures’** on the Con App portal. No input is required.

Description	Amount
Total Elementary Level Expenditures (see School Level Tab, PK-8)	
Total Secondary Level Expenditures (see School Level Tab, 9-12)	
Total Expenditures for Percentage of Cost calculation	
Percentage of Cost to be pro-rated as Elementary Level expenditures	
Percentage of Cost to be pro-rated as Secondary Level expenditures	
Total Percentage of Cost pro-rated	
Expenditure amount pro-rated as Elementary Level expenditures (see "Base Calculation" tab)	
Expenditure amount pro-rated as Secondary Level expenditures (see "Base Calculation" tab)	
Total expenditure amount for District-wide expenditures pro-rated	

This section is automatically calculated and populated from the “School” Tab > **Part A Total Federal, State and Local Expenditures** on the Con App portal.
NO INPUT IS REQUIRED.



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

II. EXCESS COST RESULT → DISTRICT

STEP 3 - District-Wide Expenditures by Funding Type

In this section:

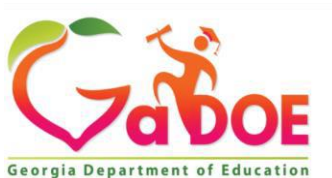
- Determine the district-wide expenditures from the federal funds and programs codes listed below.
- Enter the expenditures by the funding type (Special Education, Title I, etc.). These are funds actually expended, not funds received and carried over to the subsequent year. Enter the expenditures in the designated areas.

District-Wide Expenditures by Funding Type (To be used on "Base Calculation" page)

Description	
Funds Expended for IDEA, Part B (CFDA 84.027, 84.173) (Fund 404, Program Codes 1831,2820, 2824, 2826, 2829, 2831) *	
Funds expended for ESEA, Title I, Part A (CFDA 84.010) (Fund 402, Program Codes 1730, 1731, 1732, 1733, 1744, 1745, 1749, 1750, 1751, 1754, 1770, 1775)*	
Funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B (Fund 460, Program Codes 1828, 1816)*	
Funds expended for children with disabilities from State and local funds (Funds 100 and 599, Program Codes 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053,2061, 2063, 2081, 2310, 2620, 2810)*	
Expenditures from State and local funds for programs under ESEA, Title I, Part A* Not readily available information - state and local expenditures not maintained separately for this program	
Expenditures from State and local funds for programs under ESEA, Title III, Parts A and B* (Funds 100 and 599, Program Codes 1351, 1353)*	

INPUT the district-wide federal program expenditures in this column.

*All function codes except capital outlay (4000); other financing uses (5000); and debt service (5100). All Object Codes, except capital outlay (710, 715, 720, 730, 732, 733, 734, 735, 750) and interfund transfer to local charter schools (594).



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

II. EXCESS COST RESULT → DISTRICT

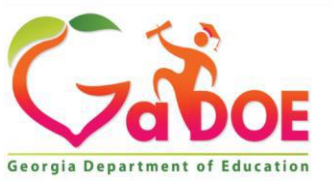
STEP 4 - District-Wide Federal, State and Local Expenditures expended for IDEA--Part B; Title I-Part A, Title III-Part A and B, Prorated by Type

This section on the **District** Tab, which is the proration of expenditures, **is automatically calculated** and populated. These calculations are the proration of expenditures that are required to be removed from the total expenditures. The calculation uses a percentage proration to allocate the expenditures between Elementary PK-8 and Secondary school levels. **No input is required.**

District-Wide Federal, State and Local Expenditures expended for IDEA, Part B; Title I, Part A, Title III, Part A and B, Prorated by Type (to be used on "Calculations" page)

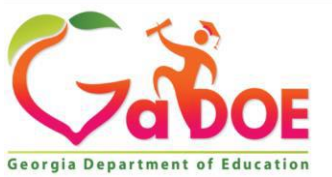
Description	Percentage of Cost to be pro-rated as	
	Elementary Expenditures	Secondary Expenditures
Funds Expended for IDEA, Part B (CFDA 84.027, 84.173) (Fund 404, Program Codes 1831, 2820, 2824, 2826, 2829, 2831) *		
Funds expended for ESEA, Title I, Part A (CFDA 84.010)		
Funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B		
Funds expended for children with disabilities from State and local funds		
Expenditures From State and local funds for programs under ESEA, Title III, Parts A and B		

**NO INPUT
REQUIRED**
These columns are
automatically
calculated and
populated.



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Instructions for Completing
EXCESS COST RESULT > CALCULATIONS



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

III. EXCESS COST RESULT → CALCULATIONS

Special Education Excess Cost Expenditures

Fiscal Year: 2023

Excess Cost Result (circled in orange)

Excess Cost Base

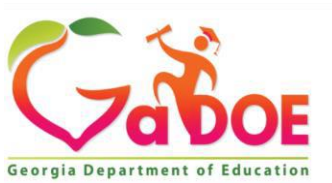
School | District | **Calculations** (highlighted in yellow) | Audit Trail

The third section to complete under Excess Cost Result is the “CALCULATIONS” Tab

- Select the ‘*Excess Cost Result*’ heading.
- Select the ‘*Calculations*’ Tab.

There are five sections under Excess Cost Result > Calculations:

- Part A - Total Federal, State and local Expenditures - No input is required.
- Part B - Federal, State and Local Expenditures expended for IDEA, Part B, Title I, Part A, Title III, **Part A and B** - No input is required.
- Part C – Average Annual Per Student Expenditure – Minimal input.
- Part D - State and Local Minimum Expended for Students with Disabilities – Minimal input.
- Part E - Met or Did Not Meet - Minimal input



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

III. EXCESS COST RESULT CALCULATIONS

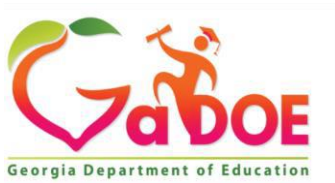
Steps 1 & 2:

Part A - Total Federal, State and Local Expenditures		
Description	Elementary (PK-8)	Secondary (9-12)
2021 School Level Expenditures:		
2021 School and Program Center, Level Expenditures Pro-Rated: (schools, Programs, Centers etc. that serve both elementary and secondary grades.)		
2021 District-wide Level Expenditures Pro-Rated:		
2021 Total Expenditures:		

NO INPUT REQUIRED
Part A is automatically calculated and populated from the 'Excess Cost Result > School' and 'Excess Cost Result District' tabs.

Part B - Federal, State and Local Expenditures expended for IDEA, Part B, Title I, Part A, Title III, Part A and B		
Description	Elementary (PK-8)	Secondary (9-12)
Funds Expended for IDEA, Part B (CFDA 84.027, 84.173) (Fund 404, Program Codes 1831, 2820, 2824, 2826, 2829, 2831) *		
2021 funds expended for ESEA, Title I, Part A (CFDA 84.010) (Fund 402, Program Codes 1730, 1731, 1732, 1733, 1744, 1745, 1749, 1750, 1751, 1754, 1770, 1775) *		
2021 funds expended for ESEA, Title III, Parts A (CFDA 84.365) and B (Fund 460, Program Codes 1828, 1816) *		
2021 funds expended for children with disabilities from State and local funds (Funds 100 and 599, Program Codes 2011, 2021, 2023, 2031, 2033, 2041, 2043, 2051, 2053, 2061, 2063, 2081, 2310, 2620, 2810) *		
2021 expenditures from State and local funds for programs under ESEA. Title I, Part A		
2021 expenditures From State and local funds for programs under ESEA. Title III, Parts A and B* (Funds 100 and 599, Program Codes 1351, 1353) *		
Total Expenditure amounts spent for IDEA, Part B, ESEA, Title I, Part A, ESEA Title III, Parts A and B (federal, state, and local tax sources)		

NO INPUT REQUIRED
Part B is automatically calculated and populated from the 'Excess Cost Result > School' and 'Excess Cost Result District' tabs.



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

III. EXCESS COST RESULT CALCULATIONS

Step 3

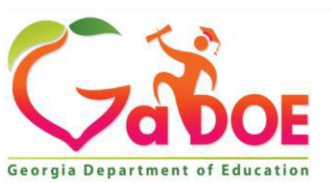
‘Part C- Average Annual Per Student Expenditure’ – The only input is required for **Part C** is the *‘School Year Total School Level Student Enrollment’*. This data comes from the *FT002 - Student Enrollment by Grade Level*.

Part C - Average Annual Per Student Expenditure

Description		Elementary (PK-8)	Secondary (9-12)
2023	Total School Level Expenditures		
School Year	2022-2023 Total School Level Student Enrollment	<input type="text"/>	<input type="text"/>
2023	Average Annual School Level Per Student Expenditure		

INPUT REQUIRED IN THESE CELLS ONLY

FTE Report FT002 - *Student Enrollment by Grade Level*,
October 202X (2023-1)



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

III. EXCESS COST RESULT CALCULATIONS

Step 4

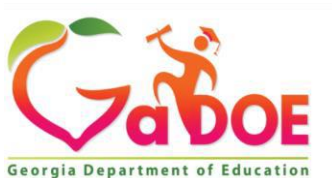
Part D-State and Local Minimum Expended for Students with Disabilities - The only input is required for **Part D** is the ‘*School Year IDEA FTE School Level Students with Disabilities Count*’ for elementary and secondary.

Part D - State and Local Minimum Expended for Students with Disabilities

Description	Elementary (PK-8)	Secondary (9-12)
2023 Average Annual School Level Per Student Expenditure		
School Year 2022-2023 IDEA FTE School Level Students with Disabilities Count	<input type="text"/>	<input type="text"/>
2023 State and Local Minimum Elementary Amount Expended: (Minimum Target Amount)		

INPUT REQUIRED IN THESE CELLS ONLY

FTE Report FT017 - School Level Students with Disabilities FTE count October 202X (2023-1)



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

III. EXCESS COST RESULT → CALCULATIONS

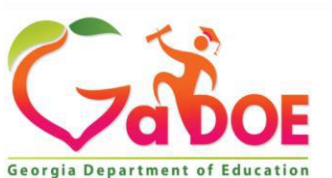
Step 5

‘Part E - Met or Did Not Meet’ – This section establishes whether the LEA **met or did not meet** the Excess Cost requirement for the previous fiscal year. The following gives an overview of the expenditure cells that will require input.

- **School Level State and Local Amount Expended for Special Education** – The LEA should include all expenditures reported under the QBE special education program codes, disaggregated by PK-8 or Secondary (9-12). Include any expenditures reported under the QBE special education **local** program codes as well. The total amount will agree to the amount used for Maintenance of Effort calculation program codes.
- **Other State and Local Expenditures Expended for Special Education** – In this section, each LEA can determine additional costs unique to the district that are spent on special education students. The LEA could include a proportionate share of the district centralized costs per pupil, multiplied by the number of students with disabilities.

Part E - Met or Did Not Meet		
Description	Elementary (PK-8)	Secondary (9-12)
2022 School Level State and Local Amount Expended for Special Education	<input type="text"/>	<input type="text"/>
2022 Other State and Local Expenditures Expended for Special Education	<input type="text"/>	<input type="text"/>
2022 Total Amount Expended for Special Education		
LESS: Minimum Target Amount		
Difference	2023	
Did the District/State Charter meet the Excess Cost requirement for 2021		

**EXPENDITURE
INPUT
REQUIRED IN
THESE 2 ROWS
ONLY.**



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

III. EXCESS COST RESULT → CALCULATIONS

FINAL STEP

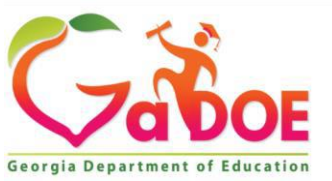
- The data should be saved after each tab is completed. Once all the data has been populated and entered, click '**Save**' on **each** tab on the '**Excess CostResult**' heading to save the input for the '**School**', '**District**' and '**Calculations**' tabs.
- Click '**Submit**' to sign off which transfers the control to the Superintendent.
- The Superintendent may request revision, whereby sending back to the submitter (District Coordinator) or may submit the results transferring control to the Program Manager.
- The Program Manager may request revisions, which sends the submission back to the District Coordinator, or the Program Manager may submit the results to GaDOE finalizing the Excess Cost Result process.

REMEMBER: The Excess Cost calculation is a **two-step process**:

- **EXCESS COST RESULT** and
- **EXCESS COST BASE**

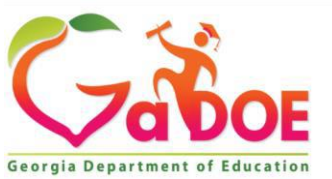
The expenditure data for the tabs must be submitted and approved **separately**. After the Excess Cost Result is finalized, complete the Excess Cost Base calculation.

The submission due date for **both** reports is on or before **January 31st of each year**.



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

Instructions for Completing
EXCESS COST BASE > CALCULATIONS



Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions

I. EXCESS COST BASE → CALCULATIONS

Fiscal Year: 2024

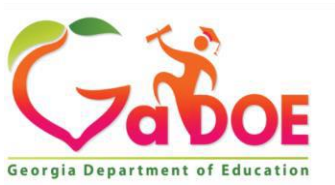
Excess Cost Result Excess Cost Base

Calculations Audit Trail

The final section to complete for the Excess Cost calculation is the ‘**Excess Cost Base > Calculations**’ tab.

NOTE: Excess Cost BASE Calculations should not be completed until Excess Cost RESULT Calculations is approved (signed-off) by the Special Education Budget group at GADOE.

The Excess Cost BASE information serves as the estimate for the current fiscal year which is used to determine if the excess cost calculation requirement is projected to be met with the current fiscal year budget.



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

II. EXCESS COST BASE → CALCULATIONS

Excess Cost BASE – Instructions for Completion

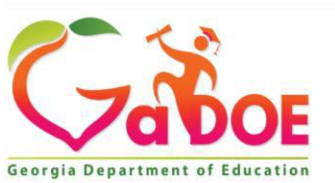
STEP 1

The first section to complete under the ‘**Excess Cost Base > Calculations**’ is the ‘**State and Local Minimum Budgeted for Students with Disabilities**’, and there is only one (1) manual entry is required:

- **Enter** the current fiscal year’s budgeted count for the ‘**IDEA FTE School-Level Students with Disabilities Count**’ for both Elementary (PK-8) and Secondary (9-12).

2023-2024

The screenshot shows the 'Excess Cost Base - Calculations FY 2024' screen. At the top, there are tabs for 'Excess Cost Result' and 'Excess Cost Base', with 'Excess Cost Base' selected and circled in red. Below are 'Calculations' and 'Audit Trail' tabs. A 'NOTE' box on the right states: 'When the Program Manager at the LEA submits the final **Excess Cost RESULT**, the *Prior Year Average Annual School Level Per Student Expenditure* amount will automatically populate from the RESULT tab.' Below the note, a red oval highlights the text 'State and Local Minimum Budgeted for Students with Disabilities'. The main table has columns for 'Description', 'Elementary (PK-8)', and 'Secondary (9-12)'. A green box with an arrow points to the 'Prior Year Average Annual School Level Per Student Expenditure' row, labeled 'Automatically populated from RESULT'. A yellow box with an arrow points to the 'School Year 2023-2024 FTE School Level Students with Disabilities Count' row, labeled 'BUDGET INPUT REQUIRED'. The bottom row is labeled '2023 State and Local Minimum Amount Budgeted: (Minimum Target Amount)'.



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

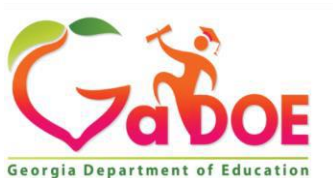
IV. EXCESS COST BASE CALCULATIONS

STEP 2

The ‘*Met or Did Not Meet*’ section of the **Excess Cost Base > Calculation’s** tab determines if an LEA met the Excess Cost requirement for the current year’s budget. There are two (2) manual entries required:

- **Enter:** the current fiscal year’s ‘*Budgeted School Level State and Local Amount Budgeted for Special Education*’ for both Elementary (PK-8) and Secondary (9-12).
- **Enter:** If needed to meet the LEA can enter the current fiscal year’s budget for ‘*Other State and Local Expenditures Budgeted for Special Education*’ for both Elementary (PK-8) and Secondary (9-12).

Met or Did Not Meet		
Description	Elementary (PK-8)	Secondary (9-12)
2024 Budgeted School Level State and Local Amount Budgeted for Special Education	BUDGET INPUT REQUIRED	
2024 Other State and Local Expenditures Budgeted for Special Education	BUDGET INPUT REQUIRED	
2024 Total Amount Budgeted for Special Education		
LESS: Minimum Target Amount		
Difference		
Did the District/State Charter meet the Excess Cost Base requirement for 2023		



**Financial Review Division
IDEA Excess Cost Calculations Guidance and Instructions**

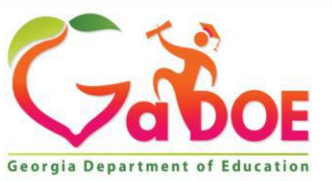
IV. EXCESS COST BASE CALCULATIONS

FINAL STEP 3

Once the GaDOE portal indicates, “**MET**” for **both** Elementary and Secondary to the question, ‘*Did the District/State Charter meet the Excess Cost requirement for 202X...*’

- The Program Manager should click ‘**Save**’ and ‘**Submit**’. The Excess Cost report is then completed and pending approval by the Special Education Budget Group at the Georgia Department of Education.

Met or Did Not Meet			
Description		Elementary (PK-8)	Secondary (9-12)
2024 Budgeted School Level State and Local Amount Budgeted for Special Education			
2024 Other State and Local Expenditures Budgeted for Special Education			
2024 Total Amount Budgeted for Special Education			
LESS: Minimum Target Amount			
Difference			
<p>‘Difference’ is the projected calculation to determine if the LEA is on target to meet the Excess Cost requirements for the current fiscal year. If not met, the current year’s special education budget revision may be needed.</p>			
<p>MET for Elementary and Secondary ‘Difference’ is ≥ 0</p>			
<p>Did the District/State Charter meet the Excess Cost Base requirement for 2024</p>		<p>MET</p>	<p>MET</p>



Financial Review Division IDEA Excess Cost Calculations Guidance and Instructions

- Once the BASE > CALCULATIONS...
 - Is completed,
 - Signed-off by the LEA, and
 - Approved by the Special Education Budget Group at the Georgia Department of Education

...the Excess Cost report is FINALIZED!!