
MEMORANDUM No. 2013-022

TO: School District Superintendents
Business Managers
Special Education Directors

FROM: Kim Morrow
School Foundation Program
Finance Division

DATE: February 24, 2014

SUBJECT: 2013-14 IDEA Title VI Part B – Excess Cost Verification
and Acknowledgement by Districts

EXCESS COST VERIFICATION AND ACKNOWLEDGEMENT REQUIRED BY DISTRICTS

Guidelines for excess costs changed in 2006

In accordance with 34 CFR § 300.16, amounts provided to districts under IDEA Part B funds may only be used to pay the excess costs of providing special education and related services to children with disabilities. In order to meet the excess cost determination, districts must spend, from state and local funds, the average annual per student expenditure amount on a child with disabilities before accessing Part B funds. 34 CFR § 300.16 requires districts to compute this determination at both the elementary and secondary level.

While the excess cost requirement has been a part of IDEA since 1975, new guidelines for determining whether school districts have met the excess cost requirement were published in Appendix A to 34 CFR § 300 in 2006. Each district is responsible for calculating their excess costs annually. However, since the methodology for calculating excess costs is very specific and can be calculated from data collected from districts, the Wyoming Department of Education has developed a process to calculate and certify excess costs for districts.

Data is compiled from the prior two school years using the WDE600 – WISE Attendance and

Membership collection, the WDE601 – WISE Annual District Report collection, and the WDE684 WISE Teacher/Course/Student collections.

District specific 2013-14 IDEA Title VI Part B -Excess Cost Verification Reports are available for review and download at the following link: <https://portals.edu.wyoming.gov/Reports/View/wde-reports-2012/finance/excess-cost>.

Please review this report for accuracy and complete your acknowledgement at the following link: <https://portals.edu.wyoming.gov/Confirm/View/2013-14ExcessCos>.

This verification and acknowledgment must be completed by March 10, 2014. You will use your Fusion credentials to access both links. A copy of the report must be retained with the 2013-14 Title VI Part B grant application as well as for A-133 audit purposes.

Since the report uses information from the prior two school years, the report may be generated to estimate the amount a district must spend during the 2013-14 school year. To generate this report, please choose “2014-15” in the “Determines Eligibility For” field.

If you have any questions regarding the calculations or the acknowledgement process, please contact Kim Morrow at kimberly.morrow@wyo.gov or (307) 777-6000.

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