



**WYOMING**  
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## MEMORANDUM NO. 2015-020

**TO:** School District Superintendents  
Business Managers  
Special Education Directors

**FROM:** Kim Morrow  
School Foundation Program  
Finance Division

**DATE:** February 23, 2015

**SUBJECT:** 2014-15 IDEA Title VI Part B – Excess Cost Verification and Acknowledgement by Districts

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## 2014-15 IDEA Title VI Part B – Excess Cost Verification

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 2014-15 IDEA Title VI Part B - *Excess Cost Verification* reports are available for review/download at this 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/2014-15ExcessCos>.

This verification and acknowledgment must be completed by March 13, 2015. You will use your Fusion credentials to access both links. A copy of the report must be retained with the **2014-15 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 2014-15 school year. To generate this report, please choose "2015-16" 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](mailto:kimberly.morrow@wyo.gov) or (307) 777-6000.

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