

**Region One Education Service Center
Preliminary Excess Cost for Elementary Schools
2014-2015
IDEA ACADEMY**

Number of Students	District: 19,227	Elementary: 10,639	Ratio: 0.55
---------------------------	------------------	--------------------	-------------

	Campus	Non-Campus Portion	Total		
State and Local Funds	64,246,010.00	12,231,747.55	76,477,757.55		
Federal Funds	13,262,750.00	3,998,943.30	17,261,693.30		
Total	77,508,760.00	16,230,690.85	93,739,450.85	A	
Capital Outlay			0.00		
Debt Service	6,291,881.00	43,710.15	6,335,591.15		
Total	6,291,881.00	43,710.15	6,335,591.15	B	
Total adjusted previous year's expenditures	71,216,879.00	16,186,980.70	87,403,859.70	C	A - B
IDEA Part B	764,251.00	235,643.65	999,894.65		
ESEA Title I Part A	1,907,607.00	557,369.45	2,464,976.45		
Title III Parts A and B	237,344.00	4,036.45	241,380.45		
State and Local Special Education Funds	771,867.00	622,605.50	1,394,472.50	I	
State and Local Funds for programs under ESEA Title I, Part A, and Title III, Part A and B	8,578,045.00	146,460.05	8,724,505.05		
Total	12,259,114.00	1,566,115.10	13,825,229.10	D	
Average nbr of elementary students enrolled incl. students with disabilities	10,639	10,639	10,639	E	
Average number of students with disabilities	424	424	424	F	
Average annual expenditure per elementary student	5,541.66	1,374.27	6,915.93	G	(C-D) / E
Minimum amount the LEA must spend for the education of elementary students with disabilities before using IDEA Part B funds	2,349,663.84	582,690.48	2,932,356.37	H	F x G
Excess Cost	(1,577,796.84)	39,915.02	(1,537,883.87)	J	I - H

**Region One Education Service Center
Preliminary Excess Cost for Secondary Schools
2014-2015
IDEA ACADEMY**

Number of Students	District: 19,227	Secondary: 8,588	Ratio: 0.45
---------------------------	------------------	------------------	-------------

	Campus	Non-Campus Portion	Total		
State and Local Funds	65,728,547.00	10,007,793.45	75,736,340.45		
Federal Funds	14,944,262.00	3,271,862.70	18,216,124.70		
Total	80,672,809.00	13,279,656.15	93,952,465.15	A	
Capital Outlay			0.00		
Debt Service	5,230,375.00	35,762.85	5,266,137.85		
Total	5,230,375.00	35,762.85	5,266,137.85	B	
Total adjusted previous year's expenditures	75,442,434.00	13,243,893.30	88,686,327.30	C	A - B
IDEA Part B	537,843.00	192,799.35	730,642.35		
ESEA Title I Part A	2,254,637.00	456,029.55	2,710,666.55		
Title III Parts A and B	270,411.00	3,302.55	273,713.55		
State and Local Special Education Funds	1,479,056.00	509,404.50	1,988,460.50	I	
State and Local Funds for programs under ESEA Title I, Part A, and Title III, Part A and B	4,018,361.00	119,830.95	4,138,191.95		
Total	8,560,308.00	1,281,366.90	9,841,674.90	D	
Average nbr of secondary students enrolled incl. students with disabilities	8,588	8,588	8,588	E	
Average number of students with disabilities	477	477	477	F	
Average annual expenditure per secondary student	7,787.86	1,392.94	9,180.79	G	(C-D) / E
Minimum amount the LEA must spend for the education of secondary students with disabilities before using IDEA Part B funds	3,714,809.22	664,432.38	4,379,238.38	H	F x G
Excess Cost	(2,235,753.22)	(155,027.88)	(2,390,777.88)	J	I - H