LEA: Utah LEA

YEAR: 2009-10

Calculation of Excess Costs - Part I

		Elementary	Secondary
A.	Expenditures from state funds	$ 166,705,098	$ 120,717,485
	Expenditures from local funds	$ 98,892,855	$ 71,612,067
	Expenditures from federal funds	$ 16,953,061	$ 12,276,355
	Total expenditure from all sources	**$ 282,551,014**	**$ 204,605,907**
B.	Capital outlay & debt service	$ 81,444,066	$ 58,976,737
	Total expenditure less capital outlay and debt service	**$ 201,106,948**	**$ 145,629,170**
C.	Expenditures from IDEA Section 611 (3-21) funds	$ 4,320,817	$ 3,128,867
	Expenditures from IDEA Section 619 (3-5) funds	$ 260,515	$ 0
	Expenditures from ESEA Title I-A funds	$ 2,641,011	$ 1,912,456
	Expenditures from ESEA Title III-A & B funds	$ 133,189	$ 96,447
	Expenditures from state special education funds	$ 15,089,092	$ 10,926,584
	Expenditures from local special education funds	$ 0	$ 0
	Expenditures from state or local funds used for Title I-A	$ 0	$ 0
	Expenditures from state or local funds used for Title III-A & B	$ 0	$ 0
	Subtotal: restricted program expenditures for schools	$ 22,444,624	$ 16,064,354
	Total expenditures, minus capital outlay, debt service, and other federal, state & local funds	**$ 178,662,324**	**$ 129,564,816**
D.	Total ADM student enrollment (all students)	33,040.256	23,888.089
	Average annual per student expenditure	**$ 5,407**	**$ 5,424**
E.	Total ADM students with disabilities	3,159.663	3,377.570
	Average annual per student expenditure	$ 5,407	$ 5,424
	Total minimum amount the LEA must spend on the education of students with disabilities from state and local funding sources, before using IDEA funds to offset the Excess Costs of special education	**$ 17,085,604**	**$ 18,319,349**

LEA: Utah LEA

YEAR: 2009-10

Calculation of Excess Costs - Part II

		Elementary	Secondary	Elementary Students with Disabilities	Secondary Students with Disabilities
Step 1	Total minimum amount the LEA must spend on the education of students with disabilities from state and local funding sources, before using IDEA funds to offset the Excess Costs of special education	**$ 17,085,604**	**$ 18,319,349**		
	Prevalence rate of students with disabilities	**9.56%**	**14.14%**		

Program Expenditures (State & Local Funds as reported in the AFR/APR)

Step 2-4	Schedule A: General Education	$ 140,343,823	$ 101,628,286	$ 13,421,179	$ 14,369,364
	Schedule B: Special Education	$ 14,728,627	$ 10,665,557	$ 14,728,627	$ 10,665,557
	Schedule C: Applied Technology Education	$ 8,084,253	$ 5,854,114	$ 773,103	$ 827,721
	Schedule D: Special Populations	$ 1,713,456	$ 1,240,778	$ 163,859	$ 175,435
	Schedule E: Quality Teaching Block Grant	$ 127,426	$ 92,274	$ 12,186	$ 13,047
	Schedule H: Restricted State and Federal	$ 1,279,699	$ 9,247,023	$ 122,379	$ 1,307,449
	Schedule I: One Time & Other Bills	$ 1,230,124	$ 890,779	$ 117,638	$ 125,948
	Schedule K: Capital Projects and Debt	$ 76,059,600	$ 55,077,641	$ 7,273,633	$ 7,787,504

Step 5	Total of non-federal funds spent for the education of students with disabilities.	**$ 36,612,603**	**$ 35,272,026**		
	Met Excess Costs Requirement?	**YES**	**YES**		