

Actual Cost Worksheet Instructions/Definitions

The Actual Cost worksheet is used to indicate the actual cost of complying with the CEC-A or CEC-B pupil's individual education program (IEP). The worksheets must be completed if the actual per pupil costs are higher than the calculated excess costs (ARS 15-824.E.3) for the CEC-A and CEC-B students.

CEC-A and CEC-B group B pupils classified in the same disability category **with the same cost** may be listed and one worksheet submitted for all pupils in that category.

If the pupil is tuitioned out to another school district, the district of attendance must complete the form. In no case will the CEC-A or CEC-B payment for tuition exceed the actual tuition charged.

I. ACTUAL EDUCATIONAL COSTS

Cost of salary and benefits: Salary and benefits are to be determined by multiplying the percentage of the employee full time equivalency (FTE) allocated to the pupil by the total of the employee salary and benefits.

The district policy should indicate the hours per week that constitute a full time employee (FTE) as per ARS 15-501.

The following is an example to illustrate how the salary and benefit costs are to be determined for all employees. The following example is for teachers. The district policy states that a FTE is scheduled to work 40 hours per week. The teacher is a FTE of 1.00 and has direct contact with the pupil 4 hours per week. The teacher spends an additional 15 hours per week of common time with the pupil and 5 others. The FTE percentage for the contact time is found by dividing the teacher's weekly work hours (40) into the weekly contact time (4 hours). The FTE percentage for the common time is found by dividing the teacher's weekly work hours into the common time that is then divided by the total number of pupils (6) in the common setting. If the teacher's yearly salary and benefits total \$30,000, the amount to be shown on I.B for teacher's salary and benefits would be calculated as follows:

$$\begin{aligned} \text{FTE \% for contact time } & 4/40 = 0.1 \\ \text{FTE \% for common time } & (15/40)/6 = 0.0625 \end{aligned}$$

The total of the FTE % for contact + common time multiplied by the yearly salary and benefits equals the estimated cost.

$$\begin{aligned} (0.1 + .0625) \times \$30,000 &= \$4,875 \text{ or} \\ [4/40 + (15/40)/6] \times \$30,000 &= \$4,875 \end{aligned}$$

Other Expenses: Non-payroll related expenses such as supplies, materials, contract services, travel, etc. that can be shown to be directly related to the pupil's program stipulated in the IEP.

Note: When contract services are utilized, the cost must be shown to be directly associated with the pupil. If the service is common to a number of pupils, divide the total cost of the service by the number of pupils being served through the contract or the portion of contact hours when the service per pupil varies.

A. Administration: Enter administrative costs directly associated with managing the pupil's IEP.

B. Instruction: Include costs for teachers and aides directly associated with the pupil. Do not include tuition charged by another school district.

C. Instructional Support: Instructional support costs are most generally associated with guidance and psychological services and in some cases health services.

D. Operation: Operational costs include maintenance, utilities, transportation and other services directly associated with the pupil.

- (1) Maintenance/Utilities: Expenditures for a separate classroom. In cases where the facility is used by a number of special education pupils, the costs are to be determined by dividing the total costs by the number of pupils using the classroom.
- (2) Transportation: Include the cost of a bus driver and aide (if provided) on a route established to transport the pupil. The costs of private transportation such as a bus, van, taxi, etc., contracted to transport the pupil to and from school may also be included.

Note: These pupils must be taken off the bus inventory and transportation reports. A copy of each contract for transportation services MUST be submitted to ADE.

II. CAPITAL OUTLAY Include capital outlay expenditures directly applicable to the pupil (e.g., equipment specifically purchased to provide the proper environment for the pupil, as specified in the IEP).

III. TOTAL: The total cost.

IV. NUMBER OF PUPILS: The total number of pupils included in costs listed above.

V. PER PUPIL COST: The total pupil cost divided by the number of pupils served.

VI. DEBT SERVICE: The actual school district expenditures for debt service divided by the school districts 100th day ADMS 45-2 report. Maximum debt service per student shall not exceed \$150.

VII. ACTUAL COST PER PUPIL: The total per pupil cost including Debt Service.

VIII. ACTUAL TUITION CHARGE: For a tuition student enter the actual tuition charge.

IX. NUMBER OF PUPILS: Total number of pupils.

X. DETERMINATION OF ELIGIBILITY FOR PAYMENT OF ACTUAL EDUCATIONAL EXPENDITURES: If VII or VIII is higher than the calculated excess costs, the pupil's actual educational expenditures should be submitted for payment. If V.II or VIII is less than the calculated excess costs, the per pupil amount for excess shall be paid. In this case it will not be necessary to submit this form. **Note: If this form is submitted to the Department of Education for payment, a copy of the IEP MUST be attached, if applicable.**

CERTIFICATION OF ACTUAL EDUCATIONAL COSTS: For the district to receive payment based on the pupil's actual educational costs, the certification must be signed by the attending district administrator. The contact person is the one who actually completes the form.