

Extraordinary Cost Example

- Supervisory union X spends \$100,000 per fiscal year for special education and related services for Student A

Reimbursement Amount: Existing Policy (Status Quo)

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|--|-----------|
| Total spending by SU in a fiscal year for Student A | \$100,000 |
| Reimbursement through existing block grant and reimbursement formula, up to first \$50,000 (@ 60%) | \$30,000 |
| Reimbursement through extraordinary cost reimbursement formula, in excess of \$50,000 (@90%) | \$45,000 |
| Total state reimbursement | \$75,000 |

**Extraordinary
Cost Threshold:**

\$50,000 per
fiscal year

Reimbursement Amount: Within District Placement – Reimbursed Above Threshold

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|---|-----------|
| Total spending by SU in a fiscal year for Student A | \$100,000 |
| Reimbursement through existing block grant and reimbursement formula, up to first \$51,051 (@ 0%) | \$0 |
| Reimbursement through extraordinary cost reimbursement formula, in excess of \$65,195 (@90%) | \$44,054 |
| Total state reimbursement | \$44,054 |
| Less Census Grant Amount (\$985) | \$43,069 |

Extraordinary Cost Threshold:

\$51,051 (FY2016; based on 4.62 x
state average base spending)

Reimbursement Amount: Within District Placement – Reimbursed Above/Below Threshold

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| Total spending by SU in a fiscal year for Student A | \$100,000 |
| Reimbursement through existing block grant and reimbursement formula, up to first \$51,051 (@ 60%) | \$30,631 |
| Reimbursement through extraordinary cost reimbursement formula, in excess of \$65,195 (@90%) | \$44,054 |
| Total state reimbursement | \$74,685 |
| Less Census Grant Amount (\$985) | \$73,700 |

Extraordinary Cost Threshold:

**\$51,051 (FY2016; based on 4.62 x
state average base spending)**

Reimbursement Amount: Out-of-District Placement – Reimbursed Above Threshold

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|--|-----------|
| Total spending by SU in a fiscal year for Student A | \$100,000 |
| Reimbursement through existing block grant and reimbursement formula, up to first \$65,195 (@ 60%) | \$0 |
| Reimbursement through extraordinary cost reimbursement formula, in excess of \$65,195 (@90%) | \$31,325 |
| Total state reimbursement | \$31,325 |
| Less Census Grant Amount (\$985) | \$30,340 |

Extraordinary Cost Threshold:

\$65,195 (FY2016; based on 5.9 x state average base spending)

Reimbursement Amount: Out-of-District Placement – Reimbursed Above/Below Threshold

| | |
|--|-----------|
| Total spending by SU in a fiscal year for Student A | \$100,000 |
| Reimbursement through existing block grant and reimbursement formula, up to first \$65,195 (@ 60%) | \$39,117 |
| Reimbursement through extraordinary cost reimbursement formula, in excess of \$65,195 (@90%) | \$31,325 |
| | |
| Total state reimbursement | \$70,442 |
| Less Census Grant Amount (\$985) | \$69,457 |

Extraordinary Cost Threshold:

**\$65,195 (FY2016; based on 5.9 x
state average base spending)**