



# Brookings School District

*Empowering all learners to embrace and be inspired to realize their potential*

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TO: Board of Education  
FROM: Brian Lueders  
RE: Administrative Report  
DATE: April 8, 2024

Here are a few items I thought you would like to know about:

1. **School District Liability/Umbrella/Automobile/Inland Marine/Crime/Commercial Property/Cybersolutions/Linebacker Insurance Coverage:** We received notice of nonrenewal of insurance letters for the coverages noted above due to the district's loss history from EMC, our current insurance carrier. American Trust Insurance in Brookings is looking into other carriers, and I have contacted Associated School Boards of South Dakota (ASBSD) to get a quote for coverage as well. We are covered under our current policy until June 30, 2024.
2. **IDEA (Individuals with Disabilities Education Act) Excess Costs Calculation:** The South Dakota Department of Education has sent out instructions for completing the excess costs calculations and I have started to complete the information. This calculation is a federal requirement for schools to continue to receive IDEA funding. The report is due April 30, 2024. Here is a brief explanation of why the district has to do the calculation:

IDEA funds may only be used to pay the excess costs of providing special education and related services for children with disabilities. Excess costs are those costs for the education of an elementary or secondary school student with a disability that are in excess of the average annual per student expenditure in a local education agency (LEA) during the preceding school year. An LEA must spend at least the average annual per student expenditure on the education of a student with a disability before funds under IDEA Part B are used to pay the excess costs of providing special education and related services. (Appendix A to Part 300)

The purpose of the Federal requirement for the excess cost calculation is to enable LEAs to show they spent the LEA's average per pupil amount on the education of students with disabilities, before spending IDEA Part B funds on the excess costs of the specialized instruction and related services for the student with disabilities.

To be eligible for IDEA funds the LEA must annually complete the excess cost calculation using the most recent data available. Please read through

these instructions carefully as they will assist you in filling out the Excess Cost Calculation form.

3. **Extraordinary Cost Fund Application:** The extraordinary cost fund application has been opened by the state from April 1, 2024, through April 30, 2024. The district will once again have to apply for extraordinary cost funding for the Special Education Fund. I will update the board with the final amount needed by the district in my May board report.
4. **ESSER (Elementary and Secondary Schools Emergency Relief) Year 4 Reporting Period:** Here is a brief explanation of why it is required:

The U.S. Department of Education (US ED) requires annual reporting of all Elementary and Secondary School Emergency Relief (ESSER) fund expenditures made available through the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. This year for ESSER Year 4, all Local Educational Agencies (LEAs) are required to report expenditures of CARES ESSER Year 4 (ESSER I), CRRSA ESSER Year 3 (ESSER II), and ARP ESSER Year 3 (ARP ESSER, or ESSER III). This year's reporting period covers any expenditures that were reimbursed by the South Dakota Department of Education (DOE) from July 1, 2022 through June 30, 2023. Any expenditures outside of this window will be considered during next year's reporting period.